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ENVIRONMENTAL SITE ASSESSMENT SEARS PROPERTY AT 1618 CORNWALL STREET AND 112 OHIO STREET PROPERTY BELLINGHAM, WASHINGTON

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April 27, 1990

File No. 60-1114-01

Ms. Jean Gorton Trillium Corporation 1313 Commercial Street Bellingham, Washington 98225

Dear Ms. Gorton:

We are pleased to present our preliminary Environmental Site Assessment Report for the Sears and the Ohio Street properties located in Bellingham, Washington. We trust the information in this report meets your needs at this time. If the Trillium Corporation wishes to reduce the uncertainty beyond the level associated with this study, Kleinfelder should be notified for additional consultation.

We appreciate the opportunity to have been of service to you. Should you have questions regarding this report, please contact us at your convenience.

Very truly yours,

Kleinfelder, Inc.

Long h. Galloway

Rory L. Galloway, RG. Project Manager/Senior Geologist

Brad C. Kleinfelder, REA Regional Manager

A Report Prepared for:

Ms. Jean Gorton Trillium Corporation 1313 Commercial Street Bellingham, Washington 98225

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Kleinfelder Job No. 60-1114-01

Prepared by:

Roy L. Gallowa

Rory L. Galloway, RG Project Manager/Senior Geologist

Reviewed by:

Gary L. Brugger, PE Senior Engineer

and:

Brad C. Kleinfelder, REA Regional Manager

KLEINFELDER 1200 112th Avenue NE, Suite C226 Bellevue, WA 98004 (206) 451-2877

April 27, 1990

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ENVIRONMENTAL SITE ASSESSMENT SEARS PROPERTY AT 1618 CORNWALL STREET AND THE 112 OHIO STREET PROPERTY BELLINGHAM, WASHINGTON

1.0 INTRODUCTION

Kleinfelder understands that the Trillium Corporation is interested in identifying areas on the above referenced properties where activities may have resulted in soil or ground-water contamination. At the request of Ms. Jean Gorton of the Trillium Corporation, Kleinfelder has completed a Phase I Environmental Site Assessment for the subject properties (Plates 1 and 2).

The Sears property is bounded by Whatcom Creek to the north, York Street to the south, Cornwall Street to the West, and a railroad right-of-way to the east. There are two buildings on this property. One is a decommissioned Sears store which is located on the north central portion of the property. The second building is a decommissioned Sears warehouse, located in the northeast corner of the property. Both buildings are unused and vacant. Remaining areas of the Sears property include parking, storage, and loading dock areas.

The Ohio Street property is bounded by Ohio Street to the north, Whatcom Creek to the south, an alley to the west, and Dean Avenue to the east. There are several buildings on this property which are connected. These buildings were apparently built in several stages with dissimilar construction materials. The buildings cover most of the property. A small parking area is located at the south end of the property. Current activities on the property include the construction of fishing boats, equipment and vehicle storage, auto body repair, and retail pottery sales. Several small office spaces also are located in the buildings.

Our report, presented below, describes our Assessment procedures and the information identified. Our opinions concerning the possibility of substantive soil and/or ground-water contamination resulting from hazardous-material handling, storage, use, or disposal on the property are also presented.

2.0 ASSESSMENT ACTIVITIES

Our Assessment included a screening of available regulatory agency files, a review of available aerial photographs and reports, personal interviews, and a property visit. In accordance with our Scope of Work and your letter of April 9, 1990, toured building interiors were not screened for the possible presence of asbestos. We understand that these materials have been identified by others and that a removal and disposal plan has been prepared.

2.1 SITE RECORDS REVIEW

Public, agency, and company records may be helpful in evaluating activities that may have resulted in contamination of soil and/or ground water. The following agencies, companies, and individuals were contacted for information regarding the property.

Environmental Protection Agency (EPA), Seattle

Washington Department of Ecology, Northwest Regional Office

Washington Department of Ecology, Confirmed and Suspected Hazardous Waste Sites List

Washington Department of Ecology, Leaking Underground Storage Tank List

Whatcom Land Title Company Inc.

University of Washington, Suzzallo Library, Northwest Collections and Map Room

Walker and Associates, aerial photographers

Ms. Debra Lombard, Fire Department, Bellingham City Fire Department

Mr. Bert Brainard, Bellingham Environmental Health Department

Mr. Jerry Smith, Bellingham Public Works Department

Mr. Tom Willert and Mr. Roy Nelson, Puget Power and Light Company

Ms. Marilyn Samms, Bellingham Planning Department

Mr. Dick Cummings, Whatcom County Building and Code

Mr. Conrad Walton, Sears building maintenance manager

Mr. Philip Winters, Cascade Natural Gas

Mr. Don Foster, former manager of Weldit Tank and Steel (Ohio Street property)

Mr. Gordon Laird, manager of 112 Ohio Street

Ms. Jean Gorton, Trillium Corporation

The results of our records review and agency contacts are presented in Section 3.1 of this report.

2.2 AERIAL PHOTOGRAPHY REVIEW

Aerial photographs may identify past activities that may not be documented in agency or company files, nor observed during a site visit. The effectiveness of this review depends on the scale of the available photography.

Five years of black and white aerial photography were available for review from Walker & Associates, Inc. of Seattle, Washington. Following is a tabulation of the reviewed aerial photographs:

Date	• Flight #	Scale	Photograph #
1950	F-17	1" = 1500'	F-17-8
5/7/65	WFPA-65	1" = 1500'	6-6
3/25/75	WAC-75	1" = 1500'	
3/10/81	WAC-81	1" = 1500'	
3/16/88	SWS-88	1" = 1500'	

Walker & Associates

2.3 VISUAL SITE ASSESSMENT

The properties were visited on April 16, 1990, by Mr. Rory Galloway and Mr. Glenn Hayman, of Kleinfelder.

The two properties were toured and visually reviewed. The property visit was performed to observe visual indications of former or current activities which may have resulted in soil and/or ground-water contamination. Areas reviewed included possible waste disposal areas; underground storage tank locations; above-ground tank locations; electrical transformers; hazardous-material storage and use areas; steam cleaning locations; and drum storage areas.

Property observations are presented in Section 3.3 of this report.

3.0 FINDINGS

The following three report sections present the information identified during the Assessment.

3.1 SITE RECORDS REVIEW

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The following information was obtained from the review of public, agency, and company records:

Polk City Directories

Polk City Directories, from the Northwest Collection of the Suzzallo Library at the University of Washington were reviewed for the years 1942, 1950, 1960, 1965, 1970, 1975, 1980, and 1988. The results of this review are tabulated below.

Year	Sears Property	112 Ohio Street Property
1942 ·	no listing	Hoff & Pinkey, Inc. lumber
1950	Sears and Roebuck	Hoff & Pinkey, Inc. (lumber)
1960	Sears and Roebuck and Allstate Insurance, Tires, Oil, and Batteries	Hoff & Pinkey, Inc. (lumber)
1965	Sears and Roebuck and Allstate Automotive	Northwest Iron
1970	Sears and Roebuck Allstate Automotive	no listing
1975	Sears and Roebuck and Allstate Automotive	no listing
1980	Sears and Roebuck and Sears Automotive Center	no listing
1985	Sears and Roebuck and Sears Automotive Center	no listing
1987	Sears and Roebuck and Sears Automotive Center	no listing
1988	no listing	Executive Computer Service

Sanborn Fire Insurance Maps

Sanborn Fire Insurance maps, from the Northwest Collection of the Suzzallo Library at the University of Washington, were reviewed for the years 1904, 1913,

and 1933. The results of this review are presented below.

<u>1904 Map</u>

Whatcom Creek meanders into and across the Sears property. A small dwelling is located approximately at the center of the future location of the Sears store. A Bellingham Improvements Company Power generation plant (woodburning, capacity of 550 kilowatts) is located across the railroad tracks from the southeast corner of the property.

Activity on the Ohio Street Property is not identified. We presume the property is vacant. A Miller Brothers shingle plant is located east of this property.

<u>1913 Map</u>

The dwelling is no longer present on the Sears property. The power plant is now owned by Puget Sound Traction, Light, and Power Company and appears to have been remodeled (capacity 2,000 kilowatts).

The Ohio Street property remains undeveloped. The shingle plant is abandoned.

<u>1933 Map</u>

The Sears store and warehouse are shown (Note: For some reason, the store construction is dated 1948 on this 1933 map). Whatcom Creek apparently has been filled and straightened to allow for the construction of the Sears buildings.

A Hoff and Pinkey Lumber building is located on the northwest corner of the Ohio Street property. The northwest part of this building reportedly was used for paint storage. An oil storage area was identified on the northeast corner of the property. (Note: See Area J and L on Plate 2 and on Table 1 of this report for additional discussion).

Two steel buildings are shown in the central and southern portions of the Ohio Street property. The southern building is identified as a sheet metal shop. Use of the central building was not identified.

An automobile service station, on the corner of Cornwall and Ohio streets, also is identified on this Sanborn map. (Note: See Area M on Plate 2 and on Table 1 of this report for additional discussion).

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Regulatory Agencies

Businesses on the property were not listed as hazardous waste generators; transporters; or treatment, storage, or disposal facilities (the Environmental Protection Agency's Region X, RCRA Notifiers List, report date 11/15/89).

The properties did not appear on the EPA's CERCLIS database listing as known or suspected contaminated sites (report date 04/18/90) or the FINDS database (report date 04/13/90).

The Washington Department of Ecology's list of confirmed and suspected hazardous waste sites did not indicate the property was a known or suspected contaminated site (report date 01/20/90).

The Washington Department of Ecology's list of registered underground storage tanks reported one leaded gasoline tank, one used oil tank, and one heating oil tank are located on the Sears property. No tanks were listed for the Ohio Street property.

Mr. Bailey Sammons, of the Washington Department of Ecology indicated they have no records of leaking underground tanks or hazardous waste sites on the properties.

Ms. Debra Lombard, of the Bellingham City Fire Marshall's office, indicated her department had no records of underground storage tanks being removed from either of the two properties. In addition, the only fires that were reported since 1969 were minor "parking lot" fires on the Sears property.

Other agencies, listed in Section 2.1 of this report, had no additional information regarding hazardous materials at the property.

Contacted Individuals

Mr. Don Foster, former manager of Weldit Tank and Steel (Ohio Street property), indicated that he was not aware of any dumping of solvents or oil on the site. Mr. Foster noted copper slag had been used for sandblasting and some slag may remain on the property. Also, two underground fuel tanks (gasoline and diesel) were onsite for the company vehicles. He believed each tank was less than 1,000 gallons in capacity. Mr. Foster was not aware of attempts to fill the tanks with sand or otherwise abandon the tanks. He indicated the tanks were empty.

Mr. Conrad Walton, the former building-maintenance manager of the Sears property, indicated that one fuel-oil tank and one used-oil tank are still located at the Sears property. Mr. Walton indicated a gasoline tank (about 1500 gallons) was removed about five years ago from the southeast corner of the automobile servicebay area. He was unaware of any spills or leaks associated with the use of these three tanks. He could recall no spills of hazardous materials and only one fire (in a dumpster). Mr. Roy Nelson, of Puget Power, indicated that transformers in the basement of the Sears store and on the power poles on and around the Ohio Street property were owned, operated and maintained by Puget Power. Mr. Nelson also reported that these transformers contain concentrations of PCBs within the standards established by the EPA (less than 50 parts per million).

Other individuals, listed in Section 2.1 of this report, had no additional information regarding hazardous materials at the property.

3.2 AERIAL PHOTOGRAPHY REVIEW

Aerial photography, at Walker & Associates, Inc. indicated the following information.

1950 Photos

The Sears store and warehouse have been built. There are no obvious indications of activities which could result in environmental contamination.

The Ohio Street property has a large building in the northwest corner and what appears to be stacks of lumber to the east and south of the building. South of the lumber stacks, there was a smaller industrial building. The function of this building could not be assessed from the aerial photograph. No dumping or filling on the property was apparent from the photograph. What appears to be a gasoline station is located on the corner of Cornwall and Ohio streets.

1965 Photos

The Sears property appears unchanged from the 1950 photographs.

The building in the northwest corner of the Ohio Street property has been expanded to the east. In addition, a second building is on the southern third of the property. The service station remains on the corner of Cornwall and Ohio streets.

1975 Photos

No significant changes from 1965 photographs of the Sears property.

The buildings on the Ohio Street property are now joined along the east side of the property. No indications of environmentally hazardous activities were observed. The service station on the corner of Ohio and Cornwall streets has been remodeled.

<u>1981 Photos</u>

No significant changes from 1975 photograph.

1988 Photos

No significant changes from 1981 photograph.

3.3 VISUAL SITE ASSESSMENT

The intent of the property visit was to clarify identified former and/or current operations on the property, which may have resulted in soil and/or ground-water contamination. Information presented in this summary are observations made by Mr. Galloway and Mr. Hayman during the property visit.

The summary presented below is formatted for concurrent review with the information presented in Table 1: Locations of the described areas are shown on Plate 2 (identified by a Map Area letter).

SEARS PROPERTY

- Area A An underground fuel-oil storage tank (approximately 10,000 gallon capacity) is located just outside the south entrance of the Sears store. This tank reportedly contained fuel oil for the store's boiler.
- Area B An underground used-oil storage tank (approximately 500 gallon capacity) is located just outside the south wall of the auto service area of the Sears store.
- Area C A rectangular asphalt patch, located just outside the east wall of the auto service area of the Sears store, is the reported location of an underground storage tank. This tank reportedly contained leaded gasoline (approximately 500 gallon capacity).
- Area D An underground fuel-oil storage tank (unknown size) is located outside of the northwest corner of the Sears warehouse. This tank reportedly contained fuel oil for the warehouse boiler.
- Area E Several hydraulic lifts, a battery storage and recharging room, oil-stained concrete, and an oil-stained floor drain were observed in the auto service area of the Sears store. The floor drain is believed to discharge into the underground used-oil tank (Area B, located south of the service area). The battery room contains what appear to be several lead-lined battery-storage areas. The concrete floor in this room is eroded in places, presumably from spilled battery acid.
- Area F Assorted wood debris and several 55-gallon drums, which appear to contain an oil-like substance, have been apparently abandoned south of the Sears warehouse. The debris and drums are inside a locked security fence.
- Area G Oil-water separators were observed at several storm-drain locations within parking areas of the Sears store. The separators do not appear to have been maintained; they were generally clogged with soil.

OHIO STREET PROPERTY

- Area H Two underground fuel storage tanks (unknown size) are located in the west central portion of the Ohio Street property. These tanks are believed to have been used to contain gasoline and diesel. The tanks and pumps do not appear to have been recently used and are reported to be empty. The tanks' fill-pipe caps are secured with padlocks.
- Area I Numerous surface-soil stains, discarded oil filters, and several 55-gallon drums, which appear to contain oil, are located in the west central portion of the Ohio Street property. Mr. Gordon Laird, Manager of the Ohio Street property, reported this portion of the property currently is leased to a timber logging-company.
- Area K Several small (less than three feet across) piles of black sand-like material were observed in the southern portion of the property. We believe this material may be copper slag, which had reportedly been used on the property for sandblasting.

4.0 CONCLUSIONS

The following conclusions are based on the data collected during this assessment and are subject to the limitations stated in Section 5.0 of this report. Our conclusions may change if additional information becomes available.

It became apparent, during our document review and property visit, that the complex history of the properties would preclude the identification of all possible contaminant sources. Based upon the preliminary information presented in this report, Kleinfelder has identified several areas on the property that present, to some extent, a risk of environmental liability to Trillium Corporation.

Collected information on the property was screened to assess the likelihood of substantial contamination on the basis of historical land uses, possible contaminants, and suspected or reported property conditions. Kleinfelder has grouped the identified areas into risk categories (potential risk of substantial soil and/or ground water contamination). The categories consists of Low, Low-to-Moderate, Moderate, Moderate-to-High, and High. Our preliminary ranking is based on our brief property visit, review of reported hazardous material usage, regulatory agency contacts and our historical document search. Assigned rankings may change as new data become available during additional property exploration, remediation, and/or development. (Note: It is important to consider that each ranking assignment is based on very limited site-specific chemical, waste, or subsurface information. The ranking is also subjective, qualitative, and based solely on the professional judgement and experience of the Kleinfelder project team after review and consideration of available property information. The risk of substantial soil and/or ground water contamination exists, to some degree, for all identified "areas of interest" presented on Table 1.)

Table 1 presents identified areas of interest that, in our opinion, have some potential of environmental contamination and cleanup liability.

notified for additional consultation if the Trillium Corporation wishes to reduce uncertainties beyond the level associated with this study.

This Assessment did not include an asbestos or radon gas survey; a worker exposure/health and safety evaluation; regulatory compliance review; sampling within buildings for PCBs, asbestos, or urea formaldehyde insulation; evaluations of sensitive areas such as vernal pools, archaeological sites, or wetlands; an engineering review of water supply and waste disposal systems; review of contamination of stream, river, or marine environment sediments; review of contamination from the operation of septic tank systems, treatment plant sludge disposal, or from residual agricultural chemicals; structural integrity of site improvements; slope stability; building settlement; earthquake faults, flooding, or other geological hazards; or other services not specifically described in the scope of work presented above.

Since site activities and regulations beyond our control could change at any time after the completion of our site visit, our observations, findings and opinions can be considered valid only as of the date of the site visit noted in this report.

This report is intended and restricted for the sole use of the Trillium Corporation. Any use, interpretation, or reliance upon the report by third parties (i.e., any one other than the client noted above) is at the sole risk of the third party, and Kleinfelder shall have no liability for this unauthorized use, interpretation, or reliance.

If a third party wishes to use the report for any purpose, the third party shall be responsible for contacting Kleinfelder. The third party shall advise Kleinfelder personnel of the intended use of the report by the third party. Based on the use identified by this third party, Kleinfelder may require additional work be performed before Kleinfelder can provide an updated opinion. Failure to comply with this requirement will indemnify Kleinfelder from any liability resulting from use of the report by third parties. Our findings may also change as new data become available during additional site exploration or development. No warranty, express or implied, is made. Several of the identified areas may present a possible substantial risk of environmental contamination and cleanup liability if hazardous materials were present and have been released, spilled, or leaked into soils and/or ground water. These areas (Moderate, Moderate-to-High, or High categories), include the following:

Underground fuel storage tank locations on the Sears property (Areas A, B, C, and D).

Automobile service area in the Sears store (Area E).

Western central portion of the Ohio Street property (Areas H and I).

We believe that additional exploration, tank removals, or corrective action in several of the identified areas should be conducted in order to better identify the potential environmental liabilities associated with these properties. Subsurface exploration, visual observation, field instrument screening, and laboratory chemical analysis of soil and/or ground water samples will provide a better understanding of the potential soil and ground water contamination risk that these areas may present.

5.0 LIMITATIONS

Environmental Site Assessments are non-comprehensive by nature and are subject to many limitations, including those presented below. This Assessment was not designed to identify all potential concerns or to eliminate all risk associated with property refinancing or transferring property title. This study also does not provide quantification or a guarantee regarding the presence or absence of site contamination. This study did not generate sufficient data to accurately define the lateral and vertical extent of contamination or to estimate potential site remediation costs, if contamination is present. In our opinion, however, this assessment was a cost effective method to review the subject property and describe identified risks associated with this property.

Several of the agencies contacted by Kleinfelder had only limited information concerning the property. Efforts were made to interview agency personnel with historical knowledge of the site, but information collected this way can be subject to many errors, including personal interpretation and memory.

Historical aerial photography can provide a record of activities at a particular point in time. Inherent limitations include the resolution of the photograph; the number, scale, and availability of photographs for stereoscopic review; the interpretation of features by the reviewer; and the lack of information between time periods of the photographs.

Kleinfelder performed this Assessment in accordance with the generally accepted standards of care that exist in the state of Washington at the time of this study. Judgements leading to conclusions and recommendations are made generally, with an incomplete knowledge of the subsurface and former conditions applicable to the site. More extensive studies, including soil and/or water sampling and chemical analysis, may reduce the uncertainties associated with this study. The Assessment is subjective, qualitative, and based solely on the professional judgement and experience of the Kleinfelder project team after review and consideration of available property information. Kleinfelder should be

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TABLE 1 IDENTIFIED AREAS WHERE HISTORICAL OR CURRENT ACTIVITIES WAY HAVE RESULTED IN SOIL AND/OR GROUND NATER CONTANINATION SEARS AND 112 OHIO STREET PROPERTIES BELLINGHAN, NASHINGTON

POTENTIAL FOR SUBSTANTIAL SO

NAP AREA	POSSIBLE CONTAKINATION Source	INDICATED PAST PRACTICES (a)	CURRENT PRACTICES (b)	POSSIBLE CONTANINANT NATERIALS	SUBSTANTIAL SO ANDIOR GROUND-N Contanination
A	FUEL OIL TANK	1 10,000 BALLON Heating oil tank. In Service Frok 1948 To About 1978.	TANK IN-PLACE, CONTENTS UNKNOWN.	FUEL DIL	MODERATE
8	WASTE-DIL TANK	USED-DIL STORAGE Tank. Approximately 500 Gallons.	TANK IN-PLACE, CONTENTS UNKNOWN.	METALS, OIL, PCBS, AND SOLVENTS	MODERATE TO HIG
C	LEADED BASOLINE TANK VAULT	LEADED GASOLINE TANK APPROXIMATELY 1,500 GALLONS,	TANK REKOVED ABOUT 1985. NO DOCUMENTATION ON CONDITION OF SOIL AVAILABLE.	GASOL INE	MODERATE TO HIG
D	FUEL-DIL TANK	FUEL-OIL TANK, SIZE UNKNOWN.	TANK IN-PLACE, CONTENTS UNKNOWN.	FUEL OIL	NODERATE
Ε	AUTOMOBILE SERVICE Area	AUTOKOBILE SERVICING And Battery Rook.	ABANDONED FACILITY. STANDING DIL ON CONCRETE FLOOR, FOUR HYDRAULIC LIFTS, TWO HYDRAULIC DIL TANKS, DIL SOAKED BOARDS AND DEBRIS IN FLOOR DRAIN. LEAD SINK, LEAD BOTTOMED BATTERY DRAINAGE AREA, AND ACID ETCHED CONCRETE FLOOR IN BATTERY STORAGE ROOM.	FUELS, OIL, ACIDS, SOLVENTS, PCBs, AND METALS	KODERATE
F	STORAGE AREA	STORAGE AREA AND TRUCK FLEET PARKING.	IN BATTERY STORAGE ROON. DIL FILLED DRUKS AND CONFIDENCE OT ASSORTED DEBRIS. Correction	DIL, UNKNOWN	LOW
6	PARKING AREA	CUSTONER PARKING,	PARKING AREA WITH APPROX. SIX DIL-WATER SEPARATORS AT STORM DRAINS. TWO STORM DRAINS WITHOUT SEPARATORS,	DIL AND GREASE	LOW
К	GASOLINE AND DIESEL FUEL TANKS AND PUMPS	FUEL STORAGE AND DISPENSING.	EQUIPHENT REPAIR AND STORAGE. TANKS ARE PRESENT AND REPORTED TO BE EMPTY.	DIESEL FUEL AND GASOLINE	KODERATE TO HIGI
1	SOIL STAINS AND WASTE- Dil drums	UNKNOWN,	TRUCK REPAIR AND KAINTENANCE. STAINED SOIL AND OVERFILLED WASTE-OIL DRUMS OBSERVED DURING SITE VISIT.	FUELS, OIL, METALS, PCBs, AND SOLVENTS	MODERATE

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TABLE 1

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IDENTIFIED AREAS WHERE HISTORICAL OR CURRENT ACTIVITIES WAY HAVE RESULTED IN SOIL AND/OR GROUND WATER CONTANINATION SEARS AND 112 OHIO STREET PROPERTIES BELLINGHAN, WASHINGTON

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	POTENTIAL	FOF
	SUBSTANTIAL	\$0:
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KAF AREA	POSSIBLE CONTANIKATION Source	INDICATED PAST PRACTICES (a)	CURRENT PRACTICES (b)	POSSIBLE CONTANINANT Naterials	AND/OR GROUND-N/ Contanination (
J	DIL STORAGE AREA SHOWN ON THE 1933 SANBORN KAP.	DIL STORAGE.	RETAIL POTTERY SALES.	OIL	LOW TO MODERATE
K	SANDBLASTING RESIDUAL	PARKING.	PARKING WITH SOME Equipment storage.	METALS	LOW TO MODERATE
L	PAINT STORAGE AREA SHOWN ON THE 1933 SANBORN MAP.	PAINT STORAGE.	OFFICE SPACE.	PAINTS, SOLVENTS	ĹOW
Ħ	AUTOMOBILE SERVICE STATION SHOWN ON THE 1933-SANBORN MAP.	AUTOMOBILE SERVICE Station.	LAWN AND GARDEN EQUIPMENT Store.	FUELS, DIL, METALS, SOLVENTS, PCBs	UNKNOWN

FOOTNOTES:

(a) INDICATED PAST PRACTICES BY REVIEW METHODS DISCUSSED IN REPORT TEXT.

(b) DESERVED DURING SITE VISIT AND/OR REPORTED BY CONTACTED INDIVIDUALS IDENTIFIED IN REPORT TEXT.

(c) THE ASSIGNMENT OF QUALITATIVE RISK CATEGORIES IS DISCUSSED IN SECTION 4.0 OF THE REPORT TEXT.

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