January 16, 2013 093-8914402

David Szymanski, EPS-1
New York State Department of
Environmental Conservation, Region 9
270 Michigan Ave.
Buffalo, New York 14203

RE: BCP SITE # C915234
NIAGARA TRANSFORMER CORPORATION – 1755 DALE ROAD
SITE MANAGEMENT PLAN – SOIL SAMPLING PLAN for CHARACTERIZATION OF SOILS FOR OFF-SITE REUSE

Dear Mr. Szymanski:

On behalf of Niagara Transformer Corporation, in accordance with the Site Management Plan (SMP) for BCP Site C915234 (1755 Dale Road) and as discussed based on initiation of intrusive work for foundation construction in December 2012, this soil sampling plan has been prepared for the Department's review and approval.

Specifically as detailed in my December 18, 2012 email to you, we are proposing to test some of the excavated soils from the deep foundation locations that have been stockpiled and consist of native soils (i.e., soils located at depths below the historic fill that was removed or relocated on-Site (to berms) and documented at the Site). The purpose of this testing would be to prove it is not a solid waste and document its suitability for off-Site reuse as clean fill.

The site contractor, American Paving, has estimated that up to 1,000 CY of native soils may be excavated and stockpiled for testing to be qualified for off-Site reuse. To date, four separate stockpiles of native soils have been segregated and staged for testing. Our sampling plan for these stockpiles and any additional soils that are excavated from deep foundations is as follows:

- Stockpile volume quantities will be estimated by Golder. Golder will then identify stockpiles that in aggregate amount to less than 250 CY total and collect one composite sample representative for each 250 CY.
- The composite sample will at a minimum consist of no less than eight grab samples (four grabs per stockpile if less than 200CY and six grabs from any stockpile exceeding 200 CY).
- Each composite sample will be analyzed by a NYSDOH certified laboratory for the following parameters: TAL Metals plus mercury, TCL PCBs, TCL Volatile Organic Compounds, TCL Semi-Volatile Compounds and TCL Pesticides.
- A tabular results summary for each composite sample representative of 250 CY will be prepared and compared to the NYCRR Part 375 Residential Soil Clean-up Objectives for submittal to the Department.

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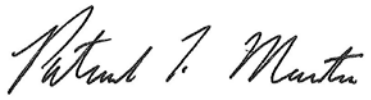
Golder Associates: Operations in Africa, Asia, Australasia, Europe, North America and South America

If the data indicates the soil is suitable for reuse and the Department concurs, Golder will obtain the proposed off-site location where the tested soil is planned to be reused as clean fill by American Paving and notify the Department prior to any movement of soil off-Site.

It is anticipated that foundation and utility site development work that may generate additional native soils that may be suitable for off-Site reuse will continue through March 2013. Sampling, testing and reporting to the Department of these soils may therefore occur on three to four occasions depending on the final quantity of the soils excavated and as 250 CY stockpiles are accumulated.

Please contact Patrick Martin at 716-204-5880 if you have any questions or require additional information pertaining to this sampling plan. If there are any concerns related to this proposed approach please contact us at your earliest convenience.

GOLDER ASSOCIATES INC.



Patrick T. Martin, P.E., BCEE
Senior Consultant

CC: John Darby, Niagara Transformer

ATTACHMENTS

- **Table 1**
- **Photo Log**