



January 22, 2020

Florida Department of Environmental Protection
Division of Waste Management
Voluntary Cleanup Tax Credit
2600 Blair Stone Road, Mail Station 4505
Tallahassee, FL 32399-2400

Reference: **Voluntary Cleanup Tax Credit Application - Calendar Year 2020**
Former Zero Corporation Brownfield Area - Brownfield ID No. 521601001
Facility ID ERIC_9830 (COM_65242)
Pinellas County, Florida

Dear Sirs:

On behalf of Pinellas County, S&ME, Inc. (S&ME) is pleased to transmit the attached application for Voluntary Cleanup Tax Credits (VCTCs) for the Former Zero Corporation Brownfield Area (Brownfield Site Identification No. BF 521601001) located at 14501 49th Street North in Clearwater, Florida. This application is requesting Site Rehabilitation tax credits only.

◆ Site Activities

Pinellas County operates a groundwater remediation system at the former Zero Corporation site to address impacts from chlorinated solvents associated with the historical use of the property. The remediation system was approved by the Florida Department of Environmental Protection (FDEP) in the Remedial Action Plan (RAP) Approval Order, dated June 3, 2014. The approved groundwater remediation system consists of a pump-and-treat system to recover and treat the contaminated groundwater and an injection well to dispose of the treated groundwater. The treatment system, consisting of an oil/water separator, a tray air stripper and filters, was rented from Newterra, Inc. In 2019, the County purchased the system on a rental-buyout from Newterra because the cost of the buyout was less than continuing monthly rental payments.

Modifications to the initial remediation system have been approved by the FDEP in RAP Modification Approval Orders dated July 1, 2015 (construction of infiltration trench to dispose of treated groundwater to replace the injection well) and August 4, 2016 (use of a sequestering agent to reduce deposition of calcium carbonate in the tray air stripper and extraction of groundwater from a second well), and the Treatment Process Improvement Plan, dated October 24, 2016 (addition of granulated activated carbon (GAC) on the effluent discharge line).

The collection of groundwater samples from onsite monitoring wells has been performed on a quarterly and annual basis to document the effect of the groundwater pumping and treatment system and to verify that the groundwater contaminant plume is remaining stable. Based on recommendations in S&ME's March 2019 quarterly groundwater sampling report, the FDEP approved that sampling be reduced to semi-annually, to be conducted in June and December of every year. This approval was contained in the April 1, 2019 letter from Ms. Simone Core of the FDEP to Ms. Teri Hasbrouck of Pinellas County Administrative Services – Facilities and Real Property Division.



The Pinellas County Board of County Commissioners designated the former Zero Corporation site as a Brownfield Area in Resolution Number 16-55. Pinellas County entered into a Brownfield Site Rehabilitation Agreement with the FDEP, pursuant to Chapter 376.80(5), Florida Statutes, dated December 9, 2016.

Pinellas County first contracted with S&ME in December 2015 to operate and maintain the recovery system and to collect the periodic groundwater samples. S&ME provided these services during calendar years 2016, 2017, 2018, 2019 and, again, in 2020. The attached VCTC application identifies the costs associated with site rehabilitation including: operating and maintaining the groundwater remediation system; evaluation of improvements to the system; and collection of the periodic groundwater samples during calendar year 2020.

◆ Organization of Application

The following describes the organization of the enclosed application. A cashier's check in the amount of \$250, made payable to the Water Quality Assurance Trust Fund, is attached separately to this letter to cover the administrative costs associated with the FDEP's review of the VCTC application. The application materials are organized as follows:

- ◆ **S&ME Check No. 489041**, dated December 3, 2020, in the amount of \$250.00, made out to the Water Quality Assurance Trust Fund. This is for the non-refundable application review fee.
- ◆ The **Voluntary Cleanup Tax Credit Application**, including the Technical Professional Certification, the Certified Public Accountant Certification and Applicant Certification Affidavit.
- ◆ **Attachment A** – The cover page and signature pages of the authorized December 9, 2016 BSRA. (Per the November 1, 2017 VCTC informational conference call led by Scott Sweeney of the FDEP, only these pages need to be submitted for the VCTC application.)
- ◆ **Attachment B** – The contractual records that describe the work performed/services provided. The work performed by S&ME during calendar year 2020 was authorized by Pinellas County under two Purchase Orders, as follows:
 - ◆ Purchase Order No. 437626 was issued on October 3, 2019 under Contract No. 156-0008-CN (JJ), Agreement for Professional Engineering for Environmental and Engineering Services for Real Estate Management Department, dated August 9, 2016, between S&ME and Pinellas County. This purchase order covered costs, as identified in S&ME Proposal No. 44-1900377, dated September 26, 2019, incurred for the site from October 1, 2019 through March 31, 2020.
 - ◆ Purchase Order No. 437626 was revised (Revision No:1) on April 20, 2020 under Contract No. 156-0008 CN (JJ) Agreement for Professional Engineering for Environmental and Engineering Services for Real Estate Management Department, dated August 9, 2016, between S&ME and Pinellas County. This revision covered costs, as identified in S&ME proposal No. 44-2000001, dated April 9, 2020, incurred for the site from April 1, 2020 through September 30, 2020.
 - ◆ Purchase Order No. 443033 was issued on November 5, 2020 under Contract No. 156-0008-CN (JJ) Agreement for Professional Engineering for Environmental and Engineering Services for Real Estate Management Department, dated August 9, 2016, between S&ME and Pinellas County. This purchase order covered costs, as identified in S&ME Proposal No. 45-2000266, dated September 4, 2020, incurred for the site from October 1, 2020 through March 31, 2021



Copies of the contract, Purchase Orders Nos. 437626, 437626 Rev. 1, and 443033 (to S&ME), and S&ME's proposals for purchase orders are provided in Attachment B.

- ◆ **Attachment C** – Payment requests that describe the goods and services provided in support of the work authorized by the purchase orders provided in Attachment B. These payment requests consist of the invoices submitted by S&ME to Pinellas County. S&ME invoices were submitted at approximately 4-week intervals. Each invoice includes:
 - ◆ The invoice cover page that identifies the billing period, summarizes the work performed/services provided during the billing period and identifies the total labor and expense costs invoiced.
 - ◆ The second page of the invoice that provides breakdown of the labor charges by labor category, subcontractor charges, direct expenses and equipment rental expenses.
 - ◆ Pages of the "Prebilling Analysis" that provide the individual labor charges by categories with descriptions of the work performed, and the individual subcontractor charges, direct expenses and equipment rental expenses.
 - ◆ Copies of the invoices for subcontractor charges, direct expenses and equipment rental expenses.

Charges that were determined to be not eligible for VCTCs have been struck-through and annotated on the invoice cover page, the invoice summary page (page 2) and the Prebilling Analysis sheets. If proration of a charge was required (because the invoice covered costs incurred in 2019 or into 2021), then the proration calculations are shown on the individual expense invoices.

- ◆ **Attachment D** – Payment records showing payment of the S&ME invoices during calendar year 2020. This payment record consists of an Accounts Receivable Report that was produced from S&ME's accounting system that shows all of the invoices issued to Pinellas County since S&ME's authorized work began through the invoice issued on January 9, 2020. Payment for all of the invoices has been received by S&ME as shown by the absence of items in the column labeled A/R (accounts receivable). This payment record has been attested to by S&ME's Controller.

Payments to S&ME by Pinellas County was through electronic transfer. A copy of the County's electronic transfers for payment of S&ME's invoices is also provided.

- ◆ **Attachment E** – The Certified Public Accountant's report.

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We believe that the enclosed application package contains all of the information required by the FDEP to process this VCTC application and issue the VCTCs. If, however, you have questions pertaining to the application materials or require additional information, please do not hesitate to contact us.

Sincerely,

S&ME, Inc.

A handwritten signature in blue ink that reads "Gustavo Toledo".

Gustavo E. Toledo-Meléndez
Project Manager

Attachments

cc: Daniel Nedvidek – Brownfield Program Manager – Pinellas County Public Works Department

Attachments

Attachment A
Brownfield Site Rehabilitation Agreement

Attachment B
Contracts, Purchase Orders and Work Descriptions (S&ME
Proposals)

Attachment C
Eligible Charges and Backup
S&ME Invoices 779619 Through 833281

Attachment D
Documentation of Payment
S&ME Accounts Receivable Status Report

Attachment E
CPA Report