

Exhibit J

**TRAK Environmental Group Third Party
Review letter, dated August 9, 2010**

TRAK Environmental Group
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August 9, 2010

Mr. Richard Cenen Aparicio
City of Santa Barbara
Public Works Department
PO Box 1990
Santa Barbara, California 93102

Third-Party Review - Phase II Environmental Site Assessment and Remedial Excavation Report: 125 State Street, Santa Barbara, California (Rincon Consultants, Inc.)

Dear Mr. Aparicio:

TRAK Environmental Group, Inc. (TRAK) has completed a Third-Party Review of the project summary report prepared by Rincon Consultants, Inc (Rincon) for City of Santa Barbara, dated July 15, 2010, titled *Phase II Environmental Site Assessment and Remedial Excavation Report*, and as amended by Rincon (August 9, 2010). In the following sections, we include a brief project description, a summary of Rincon's findings, provide our opinion as to conformance with prevailing standards of professional environmental consulting practice, and present an opinion regarding our concurrence with Rincon findings.

Project Description

The project involved additional site assessment, and followup corrective action, as described by Rincon (July 15, 2010):

The purpose of the Phase II ESA was to delineate constituents detected in soil samples collected during previous environmental site assessments. During the current assessment, soil samples were collected to delineate lead, total extractable petroleum hydrocarbons (TEPH), and polynuclear aromatics (PNAs) in the soil at the subject property. The findings of the Phase II ESAs completed at the subject property were used to develop a remedial strategy for the subject property (July 15, 2009, Feasibility Study). A remedial excavation was conducted at the subject property to remove soil impacted with lead, TEPH, and PNA concentrations exceeding cleanup goals for the subject property. The current assessment and remedial excavation were not performed under the regulatory oversight of any government agency. However, the sampling protocol followed the methods required by the Santa Barbara County Fire Department, Fire Prevention Division (FPD).

The project was conducted in conformance with City of Santa Barbara specifications, workplan and permits, as documented by Rincon (July 15, 2010):

The Phase II ESA and remedial excavation were completed in accordance with the September 25, 2009, Phase II Environmental Site Assessment Work Plan and Remedial Action Plan (RAP) for the subject property and the specifications of City of Santa Barbara Bid 4951. The remedial excavation was also completed in accordance with City of Santa Barbara permit numbers BLD2010-00759, PBW2010-00694, and PBW2010-00604 and the Air Pollution Control District exemption permit 13404.

Rincon Findings

Regarding the Phase II investigation, Rincon (July 15, 2010) concluded:

Total lead, STLC lead, TEPH, and PNAs were detected in the soil samples collected during this Phase II ESA at concentrations exceeding the cleanup goals for the subject property and at concentrations exceeding FPD Investigation Levels. The contaminant concentrations are adequately delineated for the remedial excavation.

Regarding the corrective action project, Rincon (July 15, 2010) presented the opinion that a regulatory agency, such as Santa Barbara County FPD, would provide environmental closure if the site were accepted for oversight, as stated:

The remedial excavation has removed soil impacted with lead, TEPH, and PNA concentrations exceeding site cleanup goals. It is our belief that the contamination can be primarily attributed to the use of the property by the Southern Pacific Railroad. Based on the large amount of burned and unburned railroad related debris, it appears that the railroad company dumped broken and used items at the subject property. Other potential sources of the lead contamination include aerially deposited lead from the former use of the site as a used car lot and parking lot (and from adjacent streets) and lead from paint flaking from the old State Street Hotel structure. Other potential sources for the TEPH contamination are the asphalt and potential spraying for weed control by the railroad. The PNAs are likely the result of burned debris. We believe that if the site were accepted for oversight by the FPD that it would receive environmental closure based on the following:

- Confirmation soil samples collected from the final excavation extent on the subject property contain lead concentrations below the cleanup goal of 400 mg/kg and are within or very slightly exceed background concentrations for lead in soil in California of 12.4 mg/kg to 97.1 mg/kg. Note that the soil samples collected from the final excavation extent at the southeastern and southwestern property lines contain higher lead concentrations.
- Soluble lead concentrations detected in the confirmation soil samples collected from the soil remaining on the subject property are below the cleanup goal for STLC lead of 5 mg/L.
- TEPH concentrations detected in the confirmation soil samples are below the ESL for TPH of 1,800 mg/kg.
- TEPH concentrations detected in the confirmation soil samples were primarily in the oil range (TPHo). Heavy range hydrocarbons are mainly insoluble and immobile.
- PNA concentrations detected in the confirmation soil samples are below the SL-I [Soil Screening Levels for Industrial sites] for PNAs.
- There are tentative plans to redevelop the site with a children's museum. It is our understanding that the site will likely be paved with concrete or asphalt and such a structure will likely be slab on grade. Limited exposed soil is expected under the current site design.
- TPH and dissolved lead have not been detected in the groundwater at the subject property.

Conformance with Prevailing Standards of Professional Environmental Consulting Practice

In our opinion, the Phase II environmental site assessment and remedial excavation activities were conducted in conformance with prevailing standards of professional environmental consulting practice.

TRAK Opinion Regarding Concurrence with Rincon Findings

TRAK concurs with the Rincon findings regarding the Phase II investigation, which stated, "The contaminant concentrations are adequately delineated for the remedial excavation." Regarding the remedial excavation, TRAK concurs with Rincon's findings that, "The remedial excavation has removed soil impacted with lead, TEPH, and PNA concentrations exceeding site cleanup goals." TRAK also concurs with the statement regarding Rincon's belief "...that if the site were accepted for oversight by the FPD that it would receive environmental closure..." based on several criteria itemized by Rincon.

We encourage your review of our findings and opinions. If you have any questions, please feel free to contact either Robert Cashier or Brad Newman.

Sincerely,
TRAK Environmental Group, Inc.



Robert Cashier, CPSS, REA II
Director, Environmental Programs



Bradford S. Newman PG, CHG
President

