

Sierra Environmental, Inc.
Environmental Consultants

Alameda County

APR 23 2012

Environmental Health

April 20, 2012

**Mr. Som Gupta
ABE Petroleum
4231 Golden Oak Ct.
Danville, CA 94506
(Via Certified Mail)**

**Mr. Paul Garg
ABE Petroleum
105 Hickory Court
Danville, CA 95127
(Via Certified Mail)**

Subject: Notice of Action, Fuel Leak Case No. RO00000257 (Global ID#T0600102154) State UST Fund Claim #16970, ABE Petroleum, 17715 Mission Boulevard, Hayward, California

Dear Messrs. Garg and Gupta:

On April 12, 2012, Sierra Environmental, Inc. (Sierra) received a telephone conversation from Mr. William Wong of the State Underground Storage Tank Cleanup Fund (USTCF). Mr. Wong indicated that the USTCF is ready to issue a payment for reimbursement request (RR)#17. However, they cannot process the payment because the power-of-attorney form, which was supposed to be signed, by Mr. Som Gupta and Mr. Paul Garg was not notarized. This is an unacceptable behavior by Mr. Som Gupta's son, Mr. Abe Gupta who realized the power of attorney form was not notarized the first time, and failed to notarize it the second time. After months of delays, and an email by Mr. Abe Gupta dated October 10, 2011, realizing that the form needed to be notarized, this simple task remains incomplete, and hence delaying payments to Sierra that have been long overdue. Furthermore, Sierra understands that Mr. Abe Gupta refuses to submit the most recent RR package to USTCF for review and processing. After repeated email exchanges and phone conversations, it appears that Mr. Abe Gupta does not have an understanding and practical expertise and knowledge of regulatory requirements and procedures related to contaminated sites and associated cost of corrective actions. Therefore, without prior involvement in the project, and lack of experience, Mr. Abe Gupta erroneously accuses Sierra and the Local/State agencies of a grand conspiracy to not issue case closure for the site by constantly comparing it to Fig Tree gas station. Mr. Abe Gupta continues to dismiss professional and expert explanations and responses to his questions while stubbornly forcing his unsubstantiated opinions with bullying, intimidation, and treats. His behavior is in contrast with standards of ethics and professional conduct. Therefore, making reason and having a constructive dialog with him is impossible.

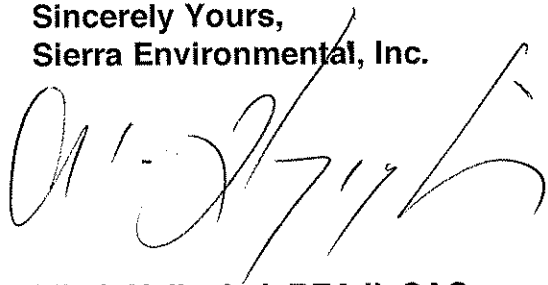
980 W. Taylor Street
San Jose, CA 95126
Phone (408) 971-6758
Fax (408) 971-6759

Please take a note that Sierra is neither aware nor interested in agreements, relationships, arrangements, and disputes among partners and their children/associates related to the Site. Thus far, Sierra has not been presented with any legal document indicating that other than Mr. Paul Garg and Mr. Som Gupta, any other individual has the authority of day-to-day decision making for the Site. The facts are that from regulatory perspective, Mr. Paul Garg and Mr. Som Gupta are considered responsible parties (RPs) for the pollution and unauthorized release of contamination at the Site. Additionally, at this time, Mr. Paul Garg is the only authorized signatory and contact person with the USTCF. Therefore, for the reasons stated above, and Mr. Abe Gupta's lack of professional communication skills, Sierra would not recognize him as the contact person for the site. Furthermore, his future emails containing redundant erroneous accusations and irrational demands will be ignored.

Sierra is a small private enterprise. It is neither a charity organization nor a financier financing required corrective actions at your polluted site. Sierra should be paid for the work it has done at your site. It is your gas station, it is your pollution, and you are the RPs. Consequently, Sierra holds both RPs responsible and accountable for its payments. You have the choice of either paying what is due to Sierra from your own personal funds or submit appropriate papers to State USTCF for reimbursements. At this point, Sierra requires that the RPs to regain control of the project, complete the USTCF documentation and submit them by April 30, 2012. Furthermore, Sierra also needs an assurance that it will get paid immediately, when the USTCF payments are received by RPs. Otherwise, Sierra will not hesitate to take all necessary steps to collect its long overdue payments.

Please call me at (408) 971-6758 if you have questions.

**Sincerely Yours,
Sierra Environmental, Inc.**



**Mitch Hajiaghai, REA II, CAC
Principal**

Enclosure: Account Statement

CC: Mr. Chuck Headlee, RWQCB, 1515 Clay Street, Suite 1400, Oakland, CA 94612
Mr. Mark Detterman, ACHCSA, 1131 Harbor Bay Parkway, Suite 250, Alameda, CA 94502-6577
Mr. David Charter, State UST Fund, PO Box 944212, Sacramento, CA 94244-2120