FORM 10-K

Annual report pursuant to section 13 and 15(d)

Filing Date: **1999-03-26** | Period of Report: **1998-12-31**
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FILER

SUPERIOR SERVICES INC

CIK:**1005751**| IRS No.: **391733405** | State of Incorp.:**WI** | Fiscal Year End: **1231**
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SIC: **4955** Hazardous waste management

Mailing Address
ONE HONEY CREEK
CORPORATE CENTER
125 SOUTH 84TH STREET
SUITE 200
MILWAUKEE WI 53214

Business Address
ONE HONEY CREEK
COPORATE CENTER
125 SOUTH 84TH STREET
SUITE 200
MILWAUKEE WI 53214
4144797800

Superior Services, Inc. Logo

FORM 10-K

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

[X] ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934. FOR THE FISCAL YEAR ENDED DECEMBER 31, 1998.

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934. FOR THE TRANSITION PERIOD FROM TO .

COMMISSION FILE NUMBER 0-27508

SUPERIOR SERVICES, INC.

(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

WISCONSIN	39-1733405
(STATE OR OTHER JURISDICTION OF INCORPORATION OR ORGANIZATION)	(I.R.S. EMPLOYER IDENTIFICATION NO.)
125 SOUTH 84TH STREET, SUITE 200 MILWAUKEE, WISCONSIN	53214
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)	(ZIP CODE)

Registrant's telephone number, including area code: (414) 479-7800
Securities registered pursuant to Section 12(b) of the Act: NONE
Securities registered pursuant to Section 12(g) of the Act: COMMON STOCK, $.01 PAR VALUE; COMMON STOCK PURCHASE RIGHTS

Indicate by check mark whether the registrant (1) has filed all reports to be filed by Section 13 or 15(d) of the Securities and Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such report(s), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. [ ]

State the aggregate market value of the voting stock held by non-affiliates of the registrant as of March 10, 1999.(1)

$603,001,463

Number of shares outstanding of each of the classes of the registrant's capital stock as of March 10, 1999:

COMMON STOCK, $.01 PAR VALUE: 32,356,812 SHARES

PORTIONS OF THE FOLLOWING DOCUMENTS ARE INCORPORATED HEREIN BY REFERENCE:

PROXY STATEMENT FOR 1999 ANNUAL MEETING OF SHAREHOLDERS (TO BE INCORPORATED BY REFERENCE INTO PART III UPON THE FILING OF THE PROXY STATEMENT WITH THE SECURITIES AND EXCHANGE COMMISSION, TO THE EXTENT INDICATED THEREIN).

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(1) Excludes only shares held by directors and officers of the registrant.

PART I

Unless the context indicates otherwise, references to the number of the

Company's various facilities set forth in this Form 10-K Annual Report are as of December 31, 1998.

Special Note Regarding Forward-Looking Statements

Certain matters discussed in this Annual Report on Form 10-K are "forward-looking statements" intended to qualify for the safe harbors from liability established by the Private Securities Litigation Reform Act of 1995. These forward-looking statements can generally be identified as such because the context of the statement will include words such as the Company "believes", "anticipates", "expects" or words of similar import. Whether or not these forward-looking statements will be accurate in the future will depend on certain risks and factors including risk factors associated with (i) the Company's ability to manage its growth; (ii) the availability to the Company of additional acquisition opportunities at favorable pricing levels and the ability of the Company to effectively integrate its existing and potential future acquisitions; (iii) the continuing seasonality of its business; and (iv) competition for both collection and disposal services and acquisitions. These and other risks and uncertainties are also set forth in the Company's S-4 Registration Statement dated March 30, 1998, as amended (No. 333-48887) under the caption "Risk Factors." Shareholders, potential investors and other readers should carefully consider these risks and factors and the impact they may have when evaluating these forward-looking statements. The forward-looking statements included herein are only made as of the date of this report and the Company undertakes no obligation to publicly update such forward-looking statements to reflect subsequent events or circumstances.

ITEM 1. BUSINESS.

GENERAL

Superior Services, Inc. ("Superior" or the "Company") is an acquisition-oriented integrated solid waste services company providing a range of collection, transfer, transportation, disposal and recycling services to generators of solid waste and special waste. The Company provides solid waste collection, transfer, transportation, recycling and disposal services to over 750,000 residential, commercial and industrial customers in Alabama, Florida, Georgia, Illinois, Michigan, Minnesota, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia and Wisconsin. The Company also provides other integrated waste services, most of which are project-based and many of which provide additional waste volumes to the Company's landfills and recycling facilities. As of December 31, 1998, the Company owned and operated 19 landfills (including a greenfield landfill), 45 solid waste collection operations, 15 recycling facilities and 19 solid waste transfer stations. The Company also manages four other third party owned landfills.

Superior's objective is to be one of the largest and most profitable fully integrated providers of solid waste collection and disposal services in each market it serves. The Company's strategy to achieve this objective is to (i) continue to expand its operations and customer base in existing markets and to enter new markets through the acquisition of other solid waste operations; (ii) pursue internal growth opportunities in its current markets; and (iii) achieve continuing operating improvements in its business. Superior's principal strategy for future growth is through the acquisition of additional solid waste disposal, transfer and collection operations. The Company's operating strategy emphasizes the integration of its solid waste collection and disposal operations and the internalization of waste collected.

Acquisitions

In recent years, the solid waste collection and disposal industry has undergone significant consolidation and integration. The Company believes that this consolidation and integration is caused primarily by four factors: (i) increasingly stringent environmental regulation and enforcement resulting in increased capital requirements; (ii) the inability of many smaller operators to achieve the economies of scale necessary to compete effectively with large integrated solid waste service providers; (iii) the evolution of an industry competitive model which emphasizes providing both collection and disposal/recycling capabilities; and (iv) the continued privatization of solid waste collection and disposal services by municipalities and other

governmental bodies and authorities. Despite the considerable consolidation and integration occurring in the solid waste industry, the Company believes the

industry remains primarily regional in nature and highly fragmented, and that a substantial number of potential acquisition opportunities remain.

Since the Company's March 1996 initial public offering through December 31, 1998, the Company has acquired 70 solid waste collection, transfer and disposal operations, including 13 landfills, one greenfield landfill, two recycling operations, and 54 collection operations, taking the Company into numerous new service markets in seven new states. During 1998, the Company acquired or merged with 31 solid waste, transfer and disposal operations, including five landfills plus one landfill previously managed under an operating agreement since 1997, and 25 solid waste collection operations, with annualized revenues of approximately $140 million. A single acquisition transaction may involve the purchase of multiple business operations.

The Company intends to continue to expand its geographic scope through acquisitions by (i) expanding into adjacent and new markets by pursuing principally a "hub and spoke" acquisition strategy and (ii) increasing its revenues and operational and administrative efficiencies through "tuck-in" and other acquisitions of profitable solid waste collection operations in its existing markets.

In addition to eight full time market development personnel, the Company's senior and executive management teams focus a substantial part of their time identifying acquisition candidates and consummating acquisitions.

The following table sets forth the Company's acquisitions of operations completed in 1998:

<TABLE>
<CAPTION>

ACQUIRED COMPANY	MONTH ACQUIRED	PRINCIPAL BUSINESS	LOCATION	MARKET AREA
<S>	<C>	<C>	<C>	<C>
Sycamore Landfill, Inc.	December 1998	Solid waste landfill	Hurricane, WV	Western West Virginia
Otto Jacobs Company LLC	December 1998	Solid waste collection and transportation	Lake Geneva, WI	Southeastern Wisconsin
Certain assets of BFI Waste Systems of North America, Inc.	November 1998	Solid waste collection and transportation	Eau Claire, WI	Western Wisconsin
Ray's Disposal	November 1998	Solid waste collection and transportation	Warren, PA	Northwest Pennsylvania
Macon County Landfill Corporation	October 1998	Solid waste landfill	Decatur, IL	Central Illinois
GeoWaste Incorporated (GeoWaste of GA, Inc., GeoWaste Transfer, Inc., and Spectrum Group, Inc. d/b/a United Sanitation)	October 1998	Solid waste landfill, solid waste collection and transportation	Valdosta, GA, Bronx, NY and Ocala, FL	Southern Georgia, New York City, Northern Florida
PenPac, Inc., Heritage Recycling, Inc. Iorio Carting, Inc.	September 1998	Solid waste collection, transportation and transfer stations	Totowa, NJ	Northern New Jersey

<CAPTION>

ACQUIRED COMPANY	MONTH ACQUIRED	PRINCIPAL BUSINESS	LOCATION	MARKET AREA
<S>	<C>	<C>	<C>	<C>
ACS Services, Inc., Recycling Techniques, Inc. Advanced Waste Technologies, Inc., Baray, Inc., Nicholas Enterprises, Inc. d/b/a Nicholas Sanitation	September 1998	Solid waste collection, transportation and transfer stations	Paterson, NJ	Northern New Jersey
Santangelo Hauling,	September 1998	Solid waste collection,	Norristown, PA	Eastern

Inc., Santangelo Transfer, Inc., Keystone Disposal, Co., and Gold Star Leasing Corp.		transportation and transfer station		Pennsylvania
South Lake Refuse Service, Inc. and Commercial Refuse, Inc.	August 1998	Solid waste and recyclables collection and transportation	Groveland, FL	Central Florida
Gopher Disposal, Inc., Eagle Environmental, Inc., Materials Recovery, Ltd., Newport Properties, and Watson's Rochester Disposal, Inc.	August 1998	Solid waste and recyclables collection and transportation	St. Paul and Rochester, MN	Central and Southeastern Minnesota
Superior Disposal, Inc. and All Bright Sanitation	August 1998	Solid waste collection and transportation	Ocala, FL	Northern Florida
Wilson Waste Systems, Inc.	August 1998	Solid waste collection and transportation	Defiance, MO	Central Missouri
Strunk Sanitary Service, Inc.	August 1998	Solid waste collection and transportation	Clearfield, PA	Western Pennsylvania
Sandman Trucking Corp.	May 1998	Construction and demolition landfill and construction and demolition transportation	Ocala, FL	North Central Florida
Certain assets of BFI Waste Systems of North America, Inc.	May 1998	Solid, liquid & foundry sand waste and recyclables collection and transportation	Milwaukee, Racine, Ozaukee, Walworth, & Washington Counties, WI	Southeastern Wisconsin
CBF, Inc.	May 1998	Solid waste landfill and solid waste collection and transportation	McClellandtown, PA	Southwestern Pennsylvania
Eggers Sanitation, Inc.	April 1998	Solid waste and recyclables collection and transportation	Prescott, WI	Central Wisconsin
Longview of Livingston County, Inc.	March 1998	Solid waste and recyclables collection and transportation	Bethany, MO	Central Missouri

<CAPTION>

ACQUIRED COMPANY	MONTH ACQUIRED	PRINCIPAL BUSINESS	LOCATION	MARKET AREA
<S>	<C>	<C>	<C>	<C>
Missouri Disposal Partners	March 1998	Solid waste and recyclables collection and transportation	Galt, MO	Central Missouri
Alabama Waste Services, Inc.	March 1998	Solid waste and recyclables collection and transportation	Moody, AL	Central Alabama
ACMAR Regional Landfill, Inc.	March 1998	Solid waste landfill	Moody, AL	Central Alabama
Weaver Sanitation	March 1998	Solid waste and recyclables collection and transportation	Punxsutawney, PA	Eastern Pennsylvania
Dick's Rubbish	March 1998	Solid waste and recyclables collection and transportation	Winona, MN	Central Minnesota
Johnson Disposal Service, Inc.	March 1998	Solid waste and recyclables collection and transportation	Eau Claire, WI	Western Wisconsin
TWR, Inc.	March 1998	Solid waste collection and transportation	Tuscaloosa, AL	Central Alabama
Nelson & Son Sanitation	February 1998	Solid waste collection and transportation	Ashland, OH	North/Central Ohio
Ideal Disposal Service, Inc.	February 1998	Solid waste and recyclables collection and transportation	Germantown, WI	Southeastern Wisconsin

Pozanc Trucking	February 1998	Solid waste and recyclables collection and transportation	Winona, MN	Central Minnesota
Love's Disposal Service, Inc.	January 1998	Solid waste collection and transportation	Audrain County, MO	Central Missouri
T-MAC, Inc.	January 1998	Solid waste and recyclables collection and transportation	Columbia, MO	Central Missouri

</TABLE>

There can be no assurance that the Company will be able to continue to identify suitable acquisition candidates or, if identified, successfully negotiate their acquisition. If the Company is successful in identifying and negotiating suitable acquisitions, there can be no assurance that any debt or equity financing necessary to complete any such acquisitions can be arranged on terms satisfactory to the Company or that any such financing will not significantly increase the Company's leverage or result in additional dilution to existing shareholders. Moreover, there can be no assurance that the Company will be able to continue to integrate successfully any acquired operations, or manage or improve the operating or administrative efficiencies or productivity of any acquired operations. As the Company continues to pursue acquisition opportunities in new market areas, the potential additional geographic expansion of the Company's operations resulting from the successful completion of some of those acquisition opportunities will make it more difficult for the Company to successfully and efficiently integrate such operations with the Company's existing operations. Similarly, the Company may not realize as many synergies and efficiencies from acquiring operations outside its existing market areas. Failure by the Company to implement successfully its acquisition strategy will limit, and may limit materially, the Company's growth potential and may adversely affect the Company's results of operations.

The ongoing consolidation and integration activity in the solid waste industry, as well as the difficulties, uncertainties, and expense relating to the development and permitting of solid waste landfills and transfer stations, has increased competition for the acquisition of existing solid waste collection, transfer and disposal

operations. Increased competition for acquisition candidates has resulted, and may continue to result, in fewer attractive acquisition opportunities being available to the Company as well as on less advantageous acquisition terms, including particularly increased purchase prices. These circumstances may increase acquisition costs to levels beyond the Company's financial capabilities or pricing parameters or, as to acquisitions made by the Company, may have an adverse effect on the Company's results of operations. Several of the Company's competitors for acquisitions are larger, better known companies with significantly greater resources than the Company. The Company believes that a significant factor in its ability to consummate additional acquisitions will be the relative attractiveness of its Common Stock as an investment instrument to potential acquisition candidates. This attractiveness may, in large part, be dependent upon the relative market price and capital appreciation prospects of the Common Stock compared to the equity securities of the Company's competitors.

Internal Growth

Superior believes its internal growth will come from additional sales penetration in its current and adjacent markets, marketing additional services to existing customers, including recycling services, and selective price adjustments. Utilizing a decentralized operations strategy, the Company has added an executive sales manager to its existing sales force, consisting of approximately 75 sales representatives dedicated to increasing the Company's sales to new and existing commercial, industrial and municipal customers. A principal component of the Company's internal growth strategy is to become the sole provider of solid waste services to its customers, including other integrated waste and recycling services.

Operating Improvements

The Company has programs and benchmarking systems designed to improve the operational productivity, administrative efficiency and profitability of its operations through improved collection and disposal routing efficiency, consolidation of "back office" operations, equipment utilization, cost controls, employee training and safety.

An important element of the Company's strategy for improving operating margins is to establish new transfer stations within a 150-mile radius of its existing landfills to increase its collection and transportation efficiencies and improve the Company's internalization of collected solid waste. For example, the Company recently acquired transfer stations in Bethany and Mexico, Missouri, which will provide additional disposal to the Company's local landfill.

CURRENT OPERATIONS

Introduction

As of December 31, 1998, the Company provides integrated waste services to its customers in 12 states. Specifically, the Company operates solid waste collection operations, solid waste transfer stations, recycling facilities, Company-owned solid waste landfills and managed third party landfills. The Company also provides other integrated waste services, most of which are project-based and many of which provide additional waste volumes to the Company's landfills and recycling facilities. These other integrated waste services include the remediation and disposal of contaminated soils and similar materials; underwater remediation and industrial services; wastewater biosolids management; full container consumer product recycling; and temporary storage and transportation of special and hazardous waste, including household hazardous waste. However, solid waste services have been and will remain the Company's core business.

Superior markets its services principally through its facility managers and direct sales representatives. The Company also obtains new customers from referral sources, reputation, and local media marketing. The Company has a diverse customer base, with no single customer accounting for more than 3% of the Company's revenues in 1998. The Company does not believe that the loss of any single customer would have a material adverse effect on the Company's results of operations.

Solid Waste Collection and Transfer

As of December 31, 1998, the Company provided solid waste collection services to over 750,000 residential, commercial and industrial customers. The Company's collection operations are generally conducted within a 150-mile radius from its landfills or transfer stations. The Company contracts with local

generators of solid waste and directs the waste to its own landfill for disposal; to a third-party landfill; or for additional handling at one of its owned or third party transfer stations or recycling facilities. After compacting and/or separating at a transfer station, the Company has historically directed the waste to either its own landfill or a third party landfill.

In 1998, approximately 58% of the solid waste collected by the Company was delivered for disposal at its own landfills, compared to approximately 52% in 1997, as restated. Solid waste collection and transfer services accounted for approximately 61% of the Company's revenues for 1998, including revenues from disposal services provided to customers of the Company's collection and transfer units, compared to approximately 60% in 1997, as restated.

The Company's commercial and industrial collection services are generally performed under one-year to three-year service agreements, and fees are determined by such factors as collection frequency, type of equipment and containers furnished, the type, volume and weight of the waste collected, the distance to the disposal or processing facility, and the cost of disposal or processing. The Company's commercial and industrial customers generally utilize portable containers that temporarily hold solid waste, thereby enabling the Company to service many customers with fewer collection vehicles.

A majority of the Company's municipal solid waste collection services have historically been performed under contracts with municipalities. These contracts grant the Company exclusive rights to service all or a portion of the residential homes in a specified community or provide a central repository for residential waste drop-off. The Company had approximately 370 municipal contracts in place as of December 31, 1998, compared to over 350 as of December 31, 1997, as restated. No single municipal contract is individually material to the Company's results of operations. Municipal contracts in the Company's market areas are typically awarded, at least initially, on a competitive bid basis and usually range in duration from one to three years. Fees are based primarily on

the frequency and type of service, the distance to the disposal or processing facility, and the cost of disposal or processing. Municipal collection fees are usually paid either by the municipalities from tax revenues or through direct service charges to the residents receiving the service. The Company also provides subscription residential collection services directly to households.

The Company's transfer stations receive solid waste collected primarily from its various collection operations, compact the waste, and transfer the waste to larger vehicles for transport to landfills. This procedure reduces the Company's costs by improving its utilization of collection personnel and equipment. Approximately 51% of the solid waste accepted for transfer at the Company's transfer stations in 1998 was from third parties compared to approximately 55% in 1997, as restated.

Recycling Services

The Company also provides recycling services to customers in most markets as part of its strategy to be a full-service integrated solid waste services company. Recycling involves the removal of reusable materials from the waste stream for processing and sale in various applications.

The Company operates 15 recycling facilities as part of its collection and transfer operations at which it processes, sorts and recycles paper products, certain plastics, glass, aluminum and tin cans and certain other items. The Company also operates a wood pallet recycling operation and curbside residential recycling programs in connection with its residential collection operations in many communities.

The Company attempts to resell recycled waste products in the most commercially reasonable manner practicable and, by contract, to pass on a portion of the commodity pricing risk to its commercial and industrial clients. The Company has a five-year wastepaper purchase agreement effective through April 2000 with a national paper company pursuant to which the paper company purchases certain grades of recyclable wastepaper from the Company at above-market prices, subject to certain minimum floor resale pricing assurances. Under the terms of this agreement, the Company has the ability to sell up to all, but not less than 50%, of its supply of certain grades of recyclable wastepaper to this company. The Company believes that this agreement helps mitigate some of the variability associated with the resale of its collected and recyclable wastepaper.

In 1998, the Company processed an average of approximately 12,000 tons of recyclable paper and cardboard per month, compared to approximately 9,850 tons per month in 1997, as restated. The decrease of the average price received for recyclable wastepaper caused total revenues in 1998 to decrease by approximately 1% compared to 1997. The Company expects this trend to continue assuming resale prices are similar to 1998 levels.

Solid Waste Landfill Disposal

The Company owns and operates 19 solid waste landfills in Alabama, Florida, Georgia, Illinois, Minnesota, Missouri, Ohio, Pennsylvania, West Virginia, and Wisconsin. This includes one greenfield landfill in Wisconsin expected to open in the first half of 1999. The Company's landfill facilities are designed and operated to meet federal, state, and local regulations in all material respects and the Company believes each of its landfill sites are in compliance with current applicable state and federal Subtitle D Regulations in all material respects. None of the Company's landfills are permitted to accept hazardous waste. In both 1998 and 1997, as restated, approximately 39% of the solid waste disposed of at the Company's landfills was delivered by the Company.

The average daily volume of waste accepted for disposal at the Company's open landfills increased to approximately 15,100 tons per day in 1998 from approximately 10,100 tons per day in 1997, in each case as restated to reflect the Company's acquisitions of landfills in transactions which were accounted for as pooling of interests. The increase in revenues from landfill disposal operations is the result of waste received at three new disposal sites purchased during 1998 and increased volumes of special waste from the Company's project-driven other integrated waste services.

The following table provides certain information with respect to Superior landfills which are owned or under development:

<TABLE>
<CAPTION>

LANDFILL NAME AND LOCATION	MONTH ACQUIRED	YEAR OPENED	PERMITTED ACREAGE(1)	APPROXIMATE TOTAL ACREAGE(1)
<S>	<C>	<C>	<C>	<C>
Superior Cranberry Creek landfill, Wisconsin Rapids, WI (Central Wisconsin)	*	1986	34	1,060
Superior Valley Meadows landfill, Fort Atkinson, WI (Southeastern Wisconsin)	*	1979	29	600(2)
Superior Glacier Ridge landfill, Mayville, WI (Eastern Wisconsin)	March 1993	1986	59	560
Superior Emerald Park landfill, Muskego, WI (Milwaukee metropolitan area)	November 1993	1994	35	340
Superior FCR landfill, Buffalo, MN (Minneapolis metropolitan area)	July 1994	1965	24	397
Superior Seven Mile Creek landfill, Eau Claire, WI (Northwest Wisconsin)	September 1996	1978	37	160(3)
Superior Oak Ridge landfill, Ballwin, MO (St. Louis metropolitan area)	September 1996	1975	111	180(4)
Superior Hickory Meadows landfill, Chilton, WI (Northeastern Wisconsin)(5)	April 1997	Scheduled to open mid 1999	59	317
Superior Greentree landfill, Kersey, PA (Central Pennsylvania)	April 1997	1986	91	1,336
Superior Eagle Bluff landfill, Tuscaloosa, AL (Central Alabama)(6)	June 1997	1988	24	87
Superior Cedar Hill landfill, Pell City, AL (Central Alabama)(7)	June 1997	1975	59	418
Superior Maple Hill landfill, Macon, MO (Northeastern Missouri)(8)	October 1997	1976	30	380
Superior Oakland Marsh landfill, Mansfield, OH (Central Ohio)(9)	December 1997	1997	102	288
Macon County landfill, Decatur, Illinois (Central Illinois)	October 1998	1965	89	250

<CAPTION>

LANDFILL NAME AND LOCATION	MONTH ACQUIRED	YEAR OPENED	PERMITTED ACREAGE(1)	APPROXIMATE TOTAL ACREAGE(1)
<S>	<C>	<C>	<C>	<C>
CBF landfill, McClellandtown, PA (Southwestern Pennsylvania)	June 1998	1960	36	84
Superior Star Ridge landfill Moody, Alabama (Central Alabama)	April 1998	1983	336	763
Superior Cypress Acres landfill, Ocala, Florida (North Central Florida)(10)	May 1998	1991	33	48
Pecan Row landfill, Valdosta, Georgia (Southern Georgia)(11)	October 1998	1991	57	129
Sycamore landfill, Hurricane, WV (Western West Virginia)(12)	December 1998	1975	25	93

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* Acquired as part of the Company's original consolidation in 1993.

(1) Permitted acreage represents the portion of the total acreage on which disposal cells have been constructed (including any that may have been filled or capped) or may be constructed based upon an approval issued by the regulatory agency generally authorizing the development of a landfill on the acreage. The portion of total acreage that is not currently permitted is not available for waste disposal.

(2) Does not include approximately 80 acres currently subject to acquisition by the Company upon exercise of a purchase option.

(3) Does not include approximately 80 acres currently subject to acquisition by the Company upon exercise of a purchase option.

(4) Includes approximately 125 acres leased by the Company. See "Properties." Does not include approximately 58 acres subject to acquisition by the Company upon exercise of a purchase option.

(5) Formerly M & N Disposal, Inc. In February 1998, the WDNR approved the Company's application for 58.7 permitted acres at this site. In December 1998, the Company completed the first phase of construction.

The Company is currently negotiating a local host community agreement and awaiting regulatory approval of the construction.

(6) Construction and demolition landfill, formerly Holt Landfill Co., Inc.

(7) Formerly Urban Sanitation Corporation.

(8) Formerly Teter Sanitary Landfill and Refuse Hauling, Inc.

(9) Also known as Noble Road Landfill, Inc.

(10) Construction and demolition landfill, formerly Sandman Trucking Corp.

(11) Also known as GeoWaste of GA, Inc.

(12) Operated by the Company since September 1997 pursuant to an operating agreement.

</TABLE>

Management of Third Party Landfills

As of December 31, 1998, the Company managed four landfills owned by third parties including a fly ash monofill in Oak Creek, Wisconsin, a bottom ash monofill in Port Washington, Wisconsin, and two paper sludge and ash captive monofills owned by separate paper companies. A monofill is a landfill that only accepts one type of waste. The fly ash and bottom ash monofills are managed with a Wisconsin public electric utility company under agreements that expire in April 2000. One of the paper company monofills is located in Brokaw, Wisconsin, and is managed under a ten-year waste hauling and landfill operation agreement that expires in January 2009. The remaining monofill is located in Quinnesec, Michigan, and is managed under an agreement that expires in July 1999. None of these contracts are considered material to Superior.

Other Integrated Waste Services

In order to provide integrated solid waste services to a wide range of customers, Superior provides a variety of other waste services, most of which are project-based and many of which provide additional waste volumes to the Company's landfills. These services include the remediation and disposal of contaminated soils and similar materials; underwater remediation and industrial services; wastewater biosolids management; full container consumer product recycling; and temporary storage and transportation of special and hazardous waste, including household hazardous waste. Revenues from these other integrated waste services constituted

approximately 12% of the Company's revenues in 1998 and 11% in 1997, as restated. This trend is expected to continue as the Company pursues its growth strategy of acquiring additional solid waste disposal, transfer and collection operations.

The Company's project-based remediation services involve the removal and transportation of contaminated soil from environmental remediation projects for disposal at the Company's landfills in compliance with applicable regulations. The Company also provides value-added services to bioremediate contaminated soils at its landfills prior to final disposal. After excavation, the Company uses nutrients and micro-organisms to naturally remove or reduce contaminants from contaminated soil before disposing of the remediated soils in its landfills or using the remediated soils in landfill construction. The Company's environmental field services, which are provided principally to industrial clients in Wisconsin, include the containment and cleanup of actual and threatened releases of hazardous materials into the environment on both a planned and an emergency response basis. These services include clean out of wastewater treatment tanks, cleanup of abandoned oil recycling facilities, cleanup and demolition of manufacturing facilities, and removal and remediation of underground storage tanks. The Company is the primary standby provider of environmental emergency spill response services to the Wisconsin Department of Natural Resources ("WDNR") in Eastern and Central Wisconsin, the United States Coast Guard in District Nine, and is a subcontractor to the U.S. Environmental Protection Agency ("EPA") in Region V.

The Company's wastewater biosolids operations consist principally of the removal, transportation, storage and beneficial reuse through land application of industrial and municipal nonhazardous wastewater biosolids and food wastes. The Company contracts with municipalities, paper mills and food processing plants to remove, transport and dispose of both municipal and industrial wastewater biosolids. In most cases, municipalities or industrial processors have on-site wastewater treatment facilities which pretreat and concentrate biosolid wastes prior to removal and reuse. In other cases, the Company will transport a generator's wastewater biosolids from holding tanks or lagoons to a third party wastewater treatment facility. Land application is generally limited

by state regulations to six months out of the year in Wisconsin. Consequently, the Company built a one million gallon permitted wastewater biosolid storage tank in which it stores certain liquid and biosolid wastes until they can be land applied during the spring and fall.

The Company provides nonhazardous "special" waste and hazardous waste (including household hazardous waste) services, transportation, and temporary storage services to industrial clients, principally in Wisconsin. The Company provides its hazardous waste services from its fully-permitted temporary storage facility ("TSF") located in Port Washington, Wisconsin (approximately 25 miles north of Milwaukee) and operates a hazardous household waste collection and transfer facility in St. Paul, Minnesota. Hazardous waste collected by the Company is transported to third party treatment or disposal facilities that have been selected by the customer in virtually all cases. The Company also reclaims mercury at its TSF from discarded mercury-containing items such as utility meters, fluorescent lights and thermometers. The Company does not typically take title to collected hazardous waste nor does it handle or accept radioactive wastes, explosives, certain poisons, certain PCBs and certain other types of hazardous wastes. The Company does not own or operate, or intend to own or operate, a hazardous waste disposal facility. Revenues from hazardous waste transportation and temporary storage services accounted for less than 2% of the Company's revenues in 1998 and in 1997, as restated. Although the Company may under certain conditions from time to time acquire additional operations which focus on providing other integrated waste services, including certain hazardous waste services, this trend is expected to continue over the long term as the Company pursues its growth strategy of acquiring additional solid waste disposal, transfer and collection operations.

COMPETITION

The solid waste management industry is highly competitive, very fragmented and requires substantial labor and capital resources. Intense competition exists within the industry not only for collection, transportation and disposal volume, but also for acquisition candidates. The industry includes four large national waste companies: Waste Management, Inc.; Browning-Ferris Industries, Inc.; Allied Waste Industries, Inc.; and Republic Industries, Inc. The Company also competes with a number of regional and local companies.

Superior competes for landfill disposal business primarily on the basis of disposal fees, geographical location and quality of operations. The Company's ability to obtain landfill disposal volume may be limited by the fact that some major collection companies also own or operate their own landfills in the Company's market areas, to which they send their waste. The Company also competes, to a lesser extent, with certain municipalities that maintain their own solid waste disposal operations. These municipalities may have certain advantages over the Company in financing their operations due to the availability of tax revenues and tax-exempt financing. The Company competes for collection and recycling accounts primarily on the basis of price and quality of its services. From time to time, competitors may reduce the price of their services in an effort to expand market share or to win a competitively bid municipal contract. These practices may also lead to reduced pricing for the Company's services or the loss of business. The Company provides a substantial portion of its residential collection services under municipal contracts. As is generally the case in the industry, these contracts are subject to periodic competitive bidding. There can be no assurance that the Company will be the successful bidder to obtain or retain these contracts.

EMPLOYEES

At December 31, 1998, the Company employed approximately 2,250 full-time employees. Drivers at two of the Company's current locations have voted in favor of union representation. These employees are not yet covered by a collective bargaining agreement and, in fact, the Company has challenged the election process involved in one of these elections. Through acquisitions, the Company has also acquired other locations that are party to existing collective bargaining agreements. The Company considers its employee relations to be satisfactory.

REGULATION

Introduction

The Company is currently subject to extensive and evolving federal, state

and local environmental laws and regulations that have been enacted in response to technological advances and increased concern over environmental issues. These regulations not only strictly regulate the conduct of the Company's operations but also are related directly to the demand for many of the services offered by the Company. Some of the federal statutes discussed below contain provisions authorizing, under certain circumstances, the institution of lawsuits by private citizens to enforce the provisions of the statutes.

The regulations affecting the Company are administered by the EPA and various other federal, state and local environmental, zoning, and health and safety agencies. The Company believes that it is currently in substantial compliance with applicable federal, state and local laws, permits, orders and regulations. The Company believes there will continue to be increased regulation, legislation and regulatory enforcement actions related to the solid waste services industry. As a result, the Company attempts to anticipate future regulatory requirements and to plan accordingly to remain in compliance with the regulatory framework.

In order to develop and operate a landfill, a biosolid storage facility, a transfer station, most other solid waste facilities, or a hazardous waste treatment/storage facility, the Company must typically go through several governmental review processes and obtain one or more permits and often zoning or other land use approvals. Obtaining these permits and zoning or land use approvals is difficult, time consuming, and expensive and is often opposed by various local elected officials and citizens' groups. Once obtained, operating permits generally must be reviewed periodically and are subject to modification and revocation by the issuing agency.

The Company's operating facilities are subject to a variety of operational, monitoring, site maintenance, closure, post-closure and financial assurance obligations which change from time to time and which could give rise to increased capital expenditures and operating costs. In connection with the Company's expansion of its existing or any newly acquired landfills, it is often necessary to expend considerable time, effort, and money in complying with the governmental review and permitting process necessary to maintain or increase the capacity of these landfills. Governmental authorities have broad power to enforce compliance with these laws and regulations and to obtain injunctions or impose civil or criminal penalties in the case of violations. In the

ordinary course of its landfill, transfer station and TSF operations, the Company has from time to time received notices from regulatory authorities that its operations may not be in compliance with certain applicable environmental laws and regulations. Upon receipt of any notices, the Company generally cooperates with the authorities in an attempt to resolve the issues raised by such notices and pays the agreed upon fine or penalty, if any. Failure to correct the problems to the satisfaction of the authorities could lead to curtailed operations, fines and penalties or even closure of a landfill or other facility.

In order to transport waste, it is necessary for the Company to possess one or more permits from state or local agencies. These permits also must be periodically renewed and are subject to modification and revocation by the issuing agency.

The principal federal, state and local statutes and regulations applicable to the Company's various operations are as follows:

The Resource Conservation and Recovery Act of 1976, as amended ("RCRA")

RCRA regulates the generation, treatment, storage, handling, transportation, and disposal of solid waste and requires states to develop programs to ensure the safe disposal of solid waste. RCRA divides solid waste into two groups, hazardous and nonhazardous. Wastes are generally classified as hazardous if they (i) either (a) are specifically included on a list of hazardous wastes or (b) exhibit certain hazardous characteristics, and (ii) are not specifically designated as nonhazardous. Wastes classified as hazardous under RCRA are subject to much stricter regulation than wastes classified as nonhazardous. Among the wastes that are specifically designated as nonhazardous waste are household waste and "special" waste, including items such as petroleum contaminated soils, asbestos, foundry sand, shredder fluff and most nonhazardous industrial waste products.

The EPA regulations issued under Subtitle C of RCRA impose a comprehensive "cradle to grave" system for tracking the generation, transportation, treatment, storage and disposal of hazardous wastes. The Subtitle C regulations provide standards for generators, transporters and disposers of hazardous wastes, and for the issuance of permits for sites where such material is treated, stored or disposed. Subtitle C imposes detailed operating, inspection, training and emergency preparedness and response standards, as well as requirements for manifesting, record keeping and reporting, facility closure, post-closure and financial responsibilities. These regulations require the Company's transfer/storage facilities to demonstrate financial assurance for sudden and nonsudden pollution occurrences. Financial assurance for future closure and post-closure expenses must also be maintained. The Company believes that its hazardous waste transportation activities and its TSF comply in all material respects with the applicable requirements of Subtitle C of RCRA.

In October 1991, the EPA adopted the Subtitle D Regulations governing solid waste landfills. The Subtitle D Regulations, which generally became effective in October 1993, include location restrictions, facility design standards, operating criteria, closure and post-closure requirements, financial assurance requirements, groundwater monitoring requirements, groundwater remediation standards, and corrective action requirements. In addition, the Subtitle D Regulations require that new landfill sites meet more stringent liner design criteria (typically, composite soil and synthetic liners or two or more synthetic liners) designed to keep leachate out of groundwater and have extensive collection systems to carry away leachate for treatment prior to disposal. Groundwater monitoring wells must also be installed at virtually all landfills to monitor groundwater quality and, indirectly, the leachate collection system operation. The Subtitle D Regulations also require, where threshold test levels are present, that methane gas generated at landfills be controlled in a manner that protects human health and the environment. Each state is required to revise its landfill regulations to meet these requirements or such requirements will be automatically imposed upon it by the EPA. Each state is also required to adopt and implement a permit program or other appropriate system to ensure that landfills within the state comply with the Subtitle D Regulations criteria. Wisconsin and various states into which the Company has entered, or may enter, have adopted regulations or programs as stringent as, or more stringent than, the Subtitle D Regulations. The Company believes that all of its present landfill operations are in compliance with current applicable state and federal Subtitle D Regulations in all material respects.

The Federal Water Pollution Control Act of 1972, as amended ("Clean Water Act")

The Clean Water Act establishes rules regulating the discharge of pollutants from a variety of sources, including solid waste disposal sites and transfer stations, into waters of the United States. If surface water run off from the Company's landfills or transfer stations is discharged into streams, rivers or other surface waters, the Clean Water Act would require the Company to apply for and obtain a discharge permit, conduct sampling and monitoring and, under certain circumstances, reduce the quantity of pollutants in such discharge. Also, virtually all landfills are required to comply with the EPA's storm water regulations issued in November 1990, which are designed to prevent possibly contaminated landfill storm water runoff from flowing into surface waters. The Company believes that its facilities are in compliance in all material respects with Clean Water Act requirements, particularly as they apply to treatment and discharge of storm water. The Company believes it has secured or has applied for all material required discharge permits under the Clean Water Act or comparable state-delegated programs. In those instances where the Company's applications for discharge permits are pending and a final discharge permit has not been issued, the Company believes it is in substantial compliance with the applicable substantive state standards in its market areas in administering the Clean Water Act.

The Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended ("CERCLA")

CERCLA establishes a regulatory and remedial program intended to provide for the investigation and cleanup of facilities from which there has been, or is threatened, a release of any hazardous substance into the environment. CERCLA's primary mechanism for remedying such problems is to impose strict joint and

several liability for cleanup of facilities on current owners and operators of the site, former owners and operators of the site at the time of the disposal of the hazardous substances, as well as the generators of the hazardous substances and the transporters who arranged for disposal or transportation of the hazardous substances. The costs of CERCLA investigation and cleanup can be very substantial. Liability under CERCLA does not depend upon the existence or disposal of "hazardous waste" as defined by RCRA, but can also be founded upon the existence of even very small amounts of the more than 700 "hazardous substances" listed by the EPA, many of which can be found in household waste. If the Company were to be found to be a responsible party for a CERCLA cleanup, the enforcing agency could hold the Company, or any other generator, transporter, or the owner or operator of the facility, completely responsible for all investigative and remedial costs even if others may also be liable. CERCLA, however, provides a responsible party with the right to bring legal action against other responsible parties for their allocable share of investigative and remedial costs. The Company's ability to get others to reimburse it for their allocable share of such costs would be limited by the Company's ability to find other responsible parties and prove the extent of their responsibility and by the financial resources of such other parties. CERCLA requires the EPA to establish a National Priorities List ("NPL") of sites at which hazardous substances have been or are threatened to be released into the environment and which require investigation or cleanup. In addition, CERCLA authorizes the imposition of a lien in favor of the United States upon all real property subject to, or affected by, a remedial action for all costs for which a party is liable.

The Clean Air Act

Through state implementation of federal requirements, the Clean Air Act provides for regulation of the emission of air pollutants from certain landfills based upon the date of the landfill construction, reconstruction, or modification, and volume of emissions of regulated pollutants or capacity of the landfill. The EPA has issued new source performance standards regulating air emissions of methane and non-methane organic compounds from municipal solid waste landfills with certain capacity, constructed or reconstructed after May 1991. States are required to develop regulations for landfills that existed prior to that date and the regulations are in various stages of development in the states where the Company operates. The state regulations will require installation of pollution controls for pre-1991 landfills that emit over certain amounts of non-methane organic compounds. In addition to these requirements, landfills may be subject to more extensive pollution controls, emission limitations, and pre-construction permitting requirements, depending on the amount of air

pollutants the landfill emits or has the potential to emit; these requirements are more stringent for landfills located in areas with air pollution problems. Some states may require a permit to install pollution controls at landfills, particularly gas extraction and flaring systems. The EPA has also issued standards to regulate the disposal of asbestos-containing wastes. The landfill may be required to obtain a federal operating permit under Title V. Finally, future regulations under development by EPA for the control of emissions of hazardous air pollutants from landfills may apply; EPA plans to issue these rules in November 2000.

The Occupational Safety and Health Act of 1970, as amended ("OSHA")

OSHA authorizes the Occupational Safety and Health Administration to promulgate occupational safety and health standards. Various of these promulgated standards, including standards for notices of hazards, safety in excavation, and the handling of asbestos, may apply to the Company's operations. The Company has no direct involvement in asbestos removal or abatement projects. However, asbestos-containing waste materials are accepted at certain of the Company's landfills that are authorized to accept such materials, and some of the Company's collection operations receive asbestos-containing waste materials that have already been packaged and labeled. These packages are loaded onto the Company's vehicles by employees of the asbestos abatement contractors for transportation to and disposal at the Company's authorized landfills. Accordingly, OSHA regulations designed to minimize employees' exposure to airborne asbestos fibers and provide employees with proper training and protection generally apply to the Company's operations in the transportation and handling of the asbestos waste. The Company's employees are trained to respond appropriately in the event there is an accidental spill or release of the

packaged asbestos-containing materials during transportation or landfill disposal.

State and Local Regulations

Each state in which the Company currently operates, or may operate in the future, has laws and regulations governing the generation, storage, treatment, handling, transportation, and disposal of solid and hazardous waste, water and air pollution and, in most cases, the siting, design, operation, maintenance, closure and post-closure maintenance of landfills and other solid and hazardous waste management facilities. In addition, many states have programs that require investigation and clean up of sites containing hazardous materials in a manner comparable to CERCLA. These statutes impose requirements for investigation and cleanup of contaminated sites and liability for costs and damages associated with such sites, and some provide for the imposition of liens on property owned by responsible parties. Furthermore, many municipalities also have ordinances, local laws, and regulations affecting the Company's operations. These include zoning and health measures that limit solid waste management activities to specified facilities, laws that grant the right to establish franchises for collection services and then put out for bid the right to provide collection services, and bans or other restrictions on the movement of solid wastes into a municipality.

Certain permits and approvals may limit the types of waste that may be accepted at a landfill or the quantity of waste that may be accepted at a landfill during a given time period. In addition, certain permits and approvals, as well as certain state and local regulations, may limit a landfill to accepting waste that originates from specified geographic areas or seek to restrict the importation of out-of-state waste or otherwise discriminate against out-of-state waste. Generally, restrictions on the importation of out-of-state waste have not withstood judicial challenge. However, from time to time federal legislation is proposed which would allow individual states to prohibit the disposal of out-of-state waste or to limit the amount of out-of-state waste that could be imported for disposal and would require states, under certain circumstances, to reduce the amounts of waste exported to other states. Although such legislation has not yet been passed by Congress, if this or similar legislation is enacted, states in which the Company operates landfills could act to limit or prohibit the importation of out-of-state waste. Such state actions could materially adversely affect landfills within those states that receive a significant portion of waste originating from out-of-state.

In addition, certain states and localities may for economic or other reasons restrict the exportation of waste from their jurisdiction or require that a specified amount of waste be disposed of at facilities within their jurisdiction. In 1994, the United States Supreme Court held unconstitutional, and therefore invalid, a local ordinance that sought to impose flow controls on taking waste out of the locality. In response to that decision,

some local jurisdictions attempt to flow control through contractual means as opposed to through ordinance means. In certain circumstances, flow control by contract may be valid. Additionally, certain state and local jurisdictions continue to seek to enforce such restrictions and, in certain cases, the Company may elect not to challenge such restrictions based upon various considerations. In addition, the aforementioned proposed federal legislation would allow states and localities to impose certain flow control restrictions. These restrictions could result in the volume of waste going to landfills being reduced in certain areas, which may materially adversely affect the Company's ability to operate its landfills at their full capacity and/or affect the prices that can be charged for landfill disposal services. These restrictions may also result in higher disposal costs for the Company's collection operations. If the Company were unable to pass such higher costs through to its customers, the Company's business, financial condition, and result of operations could be materially adversely affected.

The permits or other land use approvals with respect to a landfill, as well as state or local laws and regulations, may (i) specify the quantity of waste that may be accepted at the landfill during a given time period and/or (ii) specify the types of waste that may be accepted at the landfill. Once an operating permit for a landfill is obtained, it is generally necessary to renew the permit periodically.

There has been an increasing trend at the state and local level to mandate and encourage waste reduction at the source and to provide waste recycling and

limit or prohibit the disposal of certain types of solid wastes, such as yard wastes, in landfills. The enactment of regulations reducing the volume and types of wastes available for transport to and disposal in landfills has reduced the volume of waste disposed of by the Company's continuing customers. The Company has responded to these trends by increasing its emphasis on providing recycling services to its customers.

ITEM 2. PROPERTIES.

The Company owns solid waste landfills, solid waste collection operations, recycling facilities, solid waste transfer facilities, a TSF, a waste water treatment plant and other operating facilities in Alabama, Florida, Georgia, Illinois, Minnesota, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia and Wisconsin. The Company leases its various offices and facilities, including its executive offices in Milwaukee under a lease expiring in 2003. The Company also leases property that provides access to its Superior Oak Ridge landfill in Ballwin, Missouri. See "Business." The real estate owned by the Company is not subject to material encumbrances. The Company believes that its existing facilities are generally adequate for its current needs and requirements.

ITEM 3. LEGAL PROCEEDINGS.

In connection with an acquisition in March 1993, the Company was required to accept the transfer of an adjacent closed landfill that is listed on the National Priorities List ("NPL"). A remedial investigation performed by the potentially responsible parties ("PRPs") (including the Company) has determined the scope and nature of the contamination at the site and the PRPs have submitted a feasibility study to the EPA and WDNR, which describes the alternatives for remediating the associated groundwater contamination. The WDNR has formally approved the remedial alternative recommended by the PRPs which calls for the installation of two to four additional gas extraction wells (which would be connected to the existing gas extraction system at the site) and continued groundwater monitoring. The estimate of total costs of the remedial alternative approved by the WDNR is approximately $2.8 million, consisting of one-time capital costs for the additional extractions wells of $107,000, and annual operating, maintenance and monitoring costs for the new extraction wells, the landfill cap, the existing gas extraction system, and groundwater monitoring system estimated at $90,000 per year. The operating duration of the proposed remediation is uncertain, but could be 30 years or longer. As the duration is uncertain, the accrual was not measured on a discounted basis. The Company has an accrued liability of approximately $2.3 million relating to this matter. The Company has entered into settlement agreements with certain generator PRPs that allocates the costs of the remediation. Under the settlement agreements certain of the generator PRPs agreed to contribute to a total of approximately 42% of future costs for remedial action and the annual operating, maintenance, and monitoring costs related to the site.

The seller and former owner of the closed landfill agreed to indemnify the Company up to $2.8 million for any site liabilities, including the annual costs of operating, maintaining, and monitoring the closed landfill and any costs the Company may incur as a PRP. The Company has been paid approximately $500,000 by the seller as of December 31, 1998. The seller's remaining potential indemnification obligation was collateralized as of December 31, 1998, by $2,317,245 in cash held in escrow. On August 15, 1997, an engineer selected by the seller determined that the reasonable present value of the cost of a likely remediation plan for the closed landfill approximates $688,000. The Company and seller are in dispute regarding the cost of a likely remedial action plan. The seller demanded arbitration and filed a declaratory judgment action in state circuit court. The state court entered judgment on March 23, 1998 finding that the engineer's estimate is final and binding on the parties. On April 30, 1998 the Company filed its notice of appeal of the lower court judgment in state appellate court. On December 17, 1998 the appellate court issued a decision reversing the judgment of the trial court and directed that the dispute be arbitrated. The matter is now before the arbitrator. If the seller's position is accepted or upheld in the pending proceeding, the Company may be required to return to the seller substantially all or a substantial portion of the current amount held in escrow. The Company has recorded as an asset approximately $2.3 million that is deemed probable of recovery from the generator PRPs and through indemnification from the seller. As is the case with all sites on the NPL, the performance of the selected remedy at the closed landfill will be subject to periodic review by the WDNR and the EPA. In the event the selected remedy does not perform adequately to meet applicable state and federal standards, additional remedial measures beyond those currently anticipated could be

required by the WDNR or EPA. Implementation of any such additional remedial measures may involve substantial additional costs beyond those currently anticipated.

In connection with the formation of the Company in 1993 through the consolidation of three groups of independent waste services companies, certain potential environmental liabilities associated with the previously filled portion of the Superior Valley Meadows landfill were identified. The range of possible loss has been estimated not to exceed $1.3 million. At the time of the consolidation of these companies into the Company, a contingent liability escrow was established to cover the then estimated costs of remediation and monitoring with respect to the contingent liabilities. To indemnify the Company against up to $1,308,000 of these contingent liabilities, 130,800 shares of the Company's common stock otherwise issuable as part of the consolidation to the individual who was the principal shareholder of the prior owner of the site and who is now a director, executive officer, and significant shareholder of the Company, were withheld from issuance. In order to preserve the Company's rights under this indemnification arrangement prior to the February 24, 1997 expiration date for advancing such types of indemnification claims, the Company formally notified the individual of the Company's claim against the withheld shares for the entire amount of the originally established liability escrow. The Company believes that the entire amount of such environmental liabilities will either be covered by the foregoing indemnification arrangement or otherwise is not expected to have a material adverse effect on the Company's results of operations or financial condition.

In connection with the ACMAR Regional Landfill, Inc. merger on March 31, 1998, a landfill was acquired which was subject to legal proceedings brought by the local municipality. In October 1996, the municipality filed an administrative appeal challenging the State of Alabama Department of Environmental Management's ("ADEM") decision to issue a landfill permit modification. An administrative commission appointed a judge to act as a hearing officer to oversee the permit appeal. Based upon the hearing officer's recommendation, the administrative commission in June 1997 unanimously adopted the recommendation of the hearing officer that the landfill permit modification was properly issued. Subsequently, the municipality filed an appeal of this administrative decision in state circuit court. While the Company believes it will be successful in defending the appeal of this decision, there can be no assurance that this appeal will not be determined adversely to the Company. Any such adverse decision, if ultimately upheld, could impact the ability of such landfill to accept any or certain volumes of waste and, in turn, could adversely effect the Company's results of operations. The Company has landfill assets with a net book value of $3.8 million at this site. Separately, the municipality in August 1996 filed in Federal district court a citizen's suit against the landfill brought under provisions of the RCRA. The Company does not believe there is a basis for a claim supporting the citizen's suit. In addition to the Federal claims, the municipality has alleged certain state law claims that, among other things, the prior owners of the landfill misrepresented the geology and hydrogeology

of an expansion portion of the landfill, allegedly inducing the municipality to grant local approval for the expansion of the landfill. This local approval is a prerequisite for issuance of the ADEM solid waste permit. Prior to the acquisition of this landfill, the prior owners were engaged in settlement negotiations with the municipality regarding these proceedings. Since the acquisition, the Company has met with municipal officials and presented settlement offers that the municipality currently has under consideration. The Company believes that the ultimate resolution of the citizen's suit and the municipality's state law claims will not have a material adverse effect on the Company's financial condition or results of operations.

As part of the Company's PenPac acquisition on September 30, 1998, the Company acquired Nicholas Enterprises, Inc. ("Nicholas"). Prior to the Company's acquisition of PenPac, Nicholas was named as a defendant in litigation commenced pursuant to the New Jersey Spill Compensation and Control Act and was named as a PRP commenced pursuant to the Comprehensive Environmental Response, Compensation and Control Act ("CERCLA" or "Superfund"), respectively, at two sites: (i) Sharkey's Landfill in Parsippany--Troy Hills Township, New Jersey, and (ii) Cortese Landfill in the Hamlet of Narrowsburg--Town of Tusten, New York. During 1998, Nicholas entered into a Hardship Buyout Agreement pertaining to the Sharkey Landfill, whereby Nicholas was released from its liability regarding the site in exchange for remitting $300,000 of insurance proceeds and other additional assessments up to $50,000. During 1994, Nicholas agreed to pay

$200,000 to the State of New York in final settlement of its share of past costs at the Cortese Landfill. This amount has been paid. Nicholas has requested, but not yet received, release of liability for any subsequent costs related to this site. Under the terms of the acquisition agreement for Nicholas, its former shareholders have agreed to indemnify the Company, to the extent not covered by insurance, for all claims arising from any liability at or related to disposal of waste at these sites.

The Company carries a range of insurance, including a commercial general liability policy and a property damage policy. The Company maintains a limited environmental impairment liability policy on its landfills and transfer stations that provides coverage, on a "claims made" basis, against certain third party off-site environmental damage. There can be no assurance that the limited environmental impairment policy will remain in place or provide sufficient coverage for existing, but not yet known, third party, off-site environmental liabilities. The Company is also a party to various legal proceedings arising in the normal course of business. The Company believes that the ultimate resolution of these other matters will not have a material adverse effect on the Company's financial condition or result of operations.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS.

No matters were submitted to a vote of the Company's shareholders during the fourth quarter of 1998.

PART II

ITEM 5. MARKET FOR THE COMPANY'S COMMON EQUITY AND RELATED STOCKHOLDER MATTERS.

The Company's Common Stock is traded on the Nasdaq National Market under the symbol "SUPR". The following table sets forth the range of high and low sale prices for the Common Stock for the past two years. The prices below may reflect interday trading prices and may include intradealer prices without retail mark up, mark down, or commission and may not reflect actual transactions.

	HIGH	LOW
1997		
First quarter ended March 31, 1997.....	$24	$17
Second quarter ended June 30, 1997.....	$23 3/4	$20 1/8
Third quarter ended September 30, 1997.....	$29	$22 3/4
Fourth quarter ended December 31, 1997.....	$29 1/2	$20 7/8
1997		
First quarter ended March 31, 1998.....	$31 7/8	$24 11/16
Second quarter ended June 30, 1998.....	$33 3/8	$28 1/2
Third quarter ended September 30, 1998.....	$30 3/8	$24 7/8
Fourth quarter ended December 31, 1998.....	$27 1/4	$17 1/4

At March 1, 1999, there were approximately 1,050 shareholders of record of the Company's common stock and, based on security position listings, the Company believes it has in excess of 6,500 beneficial owners.

The Company has never paid cash dividends on its Common Stock and has no present intention to pay cash dividends. In addition, the Company's revolving credit facility prohibits the payment of cash dividends on its Common Stock. It is the Company's intention to retain earnings to finance the expansion of its business.

ITEM 6. SELECTED CONSOLIDATED FINANCIAL AND OPERATING DATA.

The following table presents selected consolidated statement of operations, balance sheet, and other operating data of the Company for the periods presented. The following selected financial and operating data were derived from the Company's consolidated financial statements, which have been audited by Ernst & Young LLP, independent auditors. The selected consolidated financial data below should be read in conjunction with the Company's audited consolidated financial statements and notes thereto at December 31, 1997 and 1998 and for the three years in the period ended December 31, 1998 and "Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations. All financial data for 1994 through 1998 have been restated and give retroactive

effect to reflect the Company's merger with Resource Recovery Transfer & Transportation, Inc. ("R(2)T(2)") completed on June 27, 1997; Alabama Waste Services, Inc. and ACMAR Regional Landfill, Inc. (collectively "AWS") completed on March 31, 1998; South Lake Refuse Service, Inc. and Commercial Refuse, Inc. (collectively "South Lake") completed on August 17, 1998; Gopher Disposal, Inc., Eagle Environmental, Inc., Materials Recovery, Ltd., Newport Properties, and Watson's Rochester Disposal, Inc. (collectively "Gopher") completed on August 26, 1998; Wilson Waste Systems, Inc. ("Wilson") completed on August 31, 1998; PenPac, Inc., Heritage Recycling, Inc., Iorio Carting, Inc., ACS Services, Inc., Recycling Techniques, Inc., Advanced Waste Technologies, Inc., Baray, Inc., and Nicholas Enterprises, Inc. (collectively "PenPac") completed on September 30, 1998; and GeoWaste Incorporated ("GeoWaste") completed on October 30, 1998, and all accounted for using the pooling of interests method except 1995 was not restated to include the accounts and operation of Wilson and

periods prior to 1995 have not been restated to include the accounts and operation of R(2)T(2), or Wilson as combined results are not materially different from the results as previously presented.

<TABLE>
<CAPTION>

	YEARS ENDED DECEMBER 31, (1)				
	1994	1995	1996	1997	1998
	(IN THOUSANDS, EXCEPT PER SHARE AMOUNTS)				
<S>	<C>	<C>	<C>	<C>	<C>
STATEMENT OF OPERATIONS DATA:					
Revenues	$119,395	$145,295	$180,720	$253,241	$319,673
Cost of operations	74,375	78,613	99,150	144,377	184,964
Selling, general and administrative expenses	24,158	26,086	30,416	38,458	40,224
Merger costs (2)	--	--	--	1,035	10,599
Unusual charges (3)	--	--	--	2,873	--
Depreciation and amortization	14,108	19,691	24,389	32,397	39,121
Operating income from continuing operations	6,754	20,905	26,765	34,101	44,765
Interest expense	(3,435)	(4,349)	(2,617)	(3,440)	(3,116)
Other income	2,247	1,675	2,069	1,888	912
Income from continuing operations before income taxes	5,566	18,231	26,217	32,549	42,561
Income taxes	1,203	6,382	9,814	12,912	22,060
Income from continuing operations	4,363	11,849	16,403	19,637	20,501
Income (loss) from discontinued operations, net of income tax (4)	(5,735)	(329)	--	--	--
Net income (loss)	$ (1,372)	$ 11,520	$ 16,403	$ 19,637	$ 20,501
Earnings (loss) per share:					
Basic	$ (0.07)	$ 0.52	$ 0.65	$ 0.70	$ 0.64
Diluted (5)	$ (0.07)	$ 0.51	$ 0.64	$ 0.69	$ 0.63
OTHER OPERATING DATA:					
EBITDA (6)	$ 20,862	$ 40,596	$ 51,154	$ 66,498	$ 83,886

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	DECEMBER 31,				
	1994	1995	1996	1997	1998
	(IN THOUSANDS)				
<S>	<C>	<C>	<C>	<C>	<C>
BALANCE SHEET DATA:					
Cash and cash equivalents	$ 4,732	$ 8,807	$ 23,657	$ 44,955	$ 9,715
Working capital	12,920	7,004	10,956	39,533	13,759
Property and equipment, net	104,491	113,393	149,226	251,414	312,497
Total assets	166,676	179,166	256,183	442,855	526,842
Long-term debt, net of current					

maturities	50,456	35,157	18,815	27,215	66,284
Total common shareholders' investment	46,981	55,886	133,271	285,384	316,742

(1) All financial data for the period ending on December 31, 1994 has been restated to reflect separately the results of discontinued operations.

(2) During 1998, the Company incurred nonrecurring merger costs totaling $10,599,000 in connection with its mergers with TWR, AWS, PenPac, Gopher, Wilson, South Lake and GeoWaste. These mergers were accounted for as poolings of interest. In 1997, the Company completed its merger with R(2)T(2) accounted for as a pooling of interest. The Company incurred nonrecurring merger costs of $1,035,000 during 1997 as a result of the merger with R(2)T(2).

(3) Prior to their acquisition by the Company, AWS and GeoWaste incurred charges classified as unusual. ACMAR Regional Landfill, Inc. negotiated a settlement agreement with the United States Government with respect to a "Clean Water Act" violation in 1993 resulting in fines and restitutions totaling $1,790,000 and was placed on probation for three years. This amount was accrued for in the

December 31, 1997 financial statements. As provided in the settlement agreement, its probation was terminated as a result of the payment of the fine and its merger with the Company on March 31, 1998. Additionally, AWS incurred legal fees included in selling, general and administrative costs of $342,000 during 1997 in connection with this matter. During 1997, GeoWaste terminated an existing transfer, transportation and disposal agreement with the City of St. Augustine. Due to the termination of the agreement, assets related specifically to the project for the City of St. Augustine were impaired and the related expense of $436,000 was classified as an unusual charge. Additionally, the Company incurred legal, consulting and other costs to terminate the agreement of $647,000 which were classified as unusual charges. These unusual charges amounted to approximately $0.10 per share in 1997.

(4) Includes estimated losses on disposition of discontinued operations, net of income taxes of $5,042,000 and $329,000 for 1994 and 1995, respectively.

(5) The earnings per share excluding the merger costs and unusual charges described above; excluding cumulative deferred tax provisions for those companies that were S Corporations prior to acquisition by the Company; and including Federal and State income tax provisions as if the Companies reported as C Corporations would be $0.75 in 1997 and $0.96 in 1998.

(6) EBITDA is defined as operating income from continuing operations, plus depreciation and amortization. EBITDA should not be considered an alternative to (i) operating income or net income (as determined in accordance with generally accepted accounting principles ("GAAP")) as an indicator of the Company's operating performance or (ii) cash flows from operating activities (as determined in accordance with GAAP) as a measure of operating performance or liquidity. However, the Company has included EBITDA data (which are not a measure of financial performance under GAAP) because it understands that such data are commonly used by certain investors to evaluate a Company's performance in the solid waste industry. Furthermore, the Company believes that EBITDA data are relevant to an understanding of the Company's performance because they reflect the Company's ability to generate cash flows sufficient to satisfy its debt service, capital expenditure and working capital requirements. The Company therefore interprets the trends that EBITDA depicts as one measure of the Company's operating performance. However, funds depicted by the EBITDA measure may not be available for debt service, capital expenditures, or working capital due to legal or functional requirements to conserve funds or other commitments or uncertainties. EBITDA, as measured by the Company, might not be comparable to similarly titled measure reported by other companies. Therefore, in evaluating EBITDA data, investors should consider, among other factors: the non-GAAP nature of EBITDA data; actual cash flows; the actual availability of funds for debt service; capital expenditures and working capital; and the comparability of the Company's EBITDA data to similarly titled measures reported by other companies.

</TABLE>

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

GENERAL

Superior provides solid waste collection, transfer, transportation,

recycling and disposal services to customers in Alabama, Florida, Georgia, Illinois, Michigan, Minnesota, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia and Wisconsin. The Company also provides other integrated waste services, most of which are project-based and many of which provide additional waste volumes to the Company's landfills and recycling facilities. As of December 31, 1998, solid waste operations consisted of 19 Company owned and operated landfills (including a greenfield landfill), 4 managed third party landfills, 45 solid waste collection operations, 15 recycling facilities and 19 solid waste transfer stations.

As described more fully below, revenues for the periods presented were comprised of fees received for the following services:

	1996	1997	1998
Collection	61%	60%	61%
Disposal	19%	20%	20%
Recycling	8%	9%	7%
Other integrated waste services	12%	11%	12%
	100%	100%	100%

The Company's strategy for future growth anticipates additional revenue resulting from its acquisition program and continued internal growth. The Company acquired businesses with estimated annualized revenues of more than $140 million in 1998. The percentage of revenue obtained from collection services increased to 61% in 1998 compared to 60% in 1997 due to a greater portion of revenue being generated from collection operations acquired. The Company believes that future operations acquired will move its revenue mix away from recycling and other integrated waste services and more towards solid waste collection and disposal.

All financial data for 1996, 1997, and 1998 have been restated and give retroactive effect to reflect the Company's (i) June 27, 1997 acquisition of R(2)T(2); (ii) March 31, 1998 acquisition of AWS; (iii) August 17, 1998 acquisition of South Lake; (iv) August 26, 1998 acquisition of Gopher; (v) August 31, 1998 acquisition of Wilson; (vi) September 30, 1998 acquisition of PenPac; and (vii) October 30, 1998 acquisition of GeoWaste in transactions accounted for as pooling of interests.

RESULTS OF OPERATIONS

The information below reflects pro forma net income which includes federal and state income tax provisions for 1997 and 1998 as if AWS, Gopher and PenPac had been taxable entities, and excludes the cumulative deferred tax provision for AWS, Gopher and PenPac which were Subchapter S Corporations prior to their acquisition. Adjusted net income excludes merger costs incurred in connection with accounted for as poolings of interest, as well as unusual charges incurred during 1997 related to the termination of an agreement and settlement of a Clean Water Act dispute with the United States Government. See Note #3 "Mergers and Acquisitions" in the Notes to Consolidated Financial Statements for more detailed explanations of these costs.

<TABLE>
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SUMMARY FINANCIAL DATA
(IN THOUSANDS, EXCEPT PER SHARE DATA)
YEAR ENDED DECEMBER 31,

	1997 (RESTATED)	PER SHARE	1998	PER SHARE
<S>	<C>	<C>	<C>	<C>
Revenue	$253,241	--	$319,673	--
Net Income, as reported	$ 19,637	$ 0.69	$ 20,501	$ 0.63
Pro forma adjustments:				
Adjustment for income taxes	(1,324)	(0.05)	(620)	(0.02)
Pro forma net income	18,313	0.64	19,881	0.61
Adjustments:				

Adjustment for deferred income taxes.....	--	--	2,686	0.08
Merger costs, net of tax.....	762	0.03	8,681	0.27
Unusual charges, net of tax.....	2,258	0.08	--	--
Adjusted net income, exclusive of merger costs, unusual charges and cumulative deferred tax provisions.....	$ 21,333	$ 0.75	$ 31,248	$ 0.96

</TABLE>

Overview

In 1998, revenues increased 26.2% to $319.7 million compared to $253.2 million in 1997. Income from operations increased 31.3% to $44.8 million in 1998 from $34.1 million in 1997. Diluted earnings per share decreased 8.7% to $0.63 for 1998 from $0.69 per share for 1997. Diluted earnings per share excluding the effect of merger costs, nonrecurring items and the cumulative effect of deferred tax adjustments increased 28.0% to $0.96 per share in 1998 from $0.75 per share in 1997. The weighted average of common and common equivalent shares outstanding was 32.6 million for 1998 and 28.4 million for 1997.

The following table sets forth for the years indicated the percentage of revenues represented by the individual line items reflected in the Company's consolidated statements of operations:

<TABLE>
<CAPTION>

	PERCENTAGE RELATIONSHIP TO TOTAL REVENUES YEARS ENDED DECEMBER 31,			PERIOD-TO-PERIOD CHANGE YEARS ENDED DECEMBER 31,	
	1996	1997	1998	1997 VS. 1996	1998 VS. 1997
<S>	<C>	<C>	<C>	<C>	<C>
Revenues.....	100.0%	100.0%	100.0%	40.1 %	26.2 %
Cost of operations.....	54.9	57.0	57.9	45.6 %	28.1 %
Selling, general and administrative expenses.....	16.8	15.2	12.6	26.4 %	4.6 %
Merger costs.....	--	0.4	3.3	N/A*	N/M**
Unusual charges.....	--	1.1	--	N/A*	N/A*
Depreciation and amortization.....	13.5	12.8	12.2	32.8 %	20.8 %
Operating income.....	14.8	13.5	14.0	27.4 %	31.3 %
Interest expense.....	(1.4)	(1.3)	(1.0)	31.4 %	(9.4)%
Other income.....	1.1	0.7	0.3	(8.7)%	(51.7)%
Income from operations before income taxes.....	14.5	12.9	13.3	24.2 %	30.8 %
Income taxes.....	5.4	5.1	6.9	31.6 %	70.8 %
Income from operations.....	9.1%	7.8%	6.4%	19.7 %	4.4 %

---

* N/A not applicable
** N/M not meaningful
</TABLE>

Revenues

Revenues increased approximately $66.5 million, or 26.2%, to $319.7 million in 1998 from $253.2 million in 1997 due primarily to the impact of operations acquired which were accounted for under the purchase method of accounting. During 1998, the Company acquired or merged with 31 businesses with estimated annualized revenues of approximately $140 million. The Company expects its revenues and income from operations to increase in 1999 in comparison to those reported historically due to the inclusion of a full year of revenue and income in 1999 from these acquired businesses, as well as a result of its ongoing acquisition program. The increase in revenue was also due, to a much lesser extent, to increases in volumes of wastes collected and disposed of at the Company's landfills. Internal growth from sales activities increased approximately 6% over 1997 primarily due to increased volumes. Daily disposal volume at the Company's landfills rose to an average of approximately 15,100 tons per day in 1998 compared to an average of 11,500 tons per day in 1997, as

restated. The Company expects to continue to increase disposal volumes in 1999 due primarily to the inclusion of a full year of disposal income from landfills acquired during 1998 and continued internal sales growth activities.

Revenues increased approximately $72.5 million, or 40.1%, to $253.2 million in 1997 from $180.7 million in 1996 due primarily to the impact of operations acquired which were accounted for under the purchase method of accounting. During 1997, the Company acquired or merged with 26 businesses with estimated annualized revenues of approximately $75 million. The increase in revenue was also due, to a much lesser extent, to increases in volumes of wastes collected and disposed at the Company's landfills. Internal growth from sales activities increased 5% over 1996, exclusive of the impact of an increase in recyclable commodity

prices which caused an approximately 1% increase in total revenues compared to the previous year. Daily disposal volume at the Company's landfills rose to an average of approximately 11,500 tons per day in 1997 compared to an average of approximately 8,300 tons per day in 1996, as restated. The higher landfill volume was predominantly the result of waste received at disposal sites acquired, as well as increased volumes of special waste streams from the Company's project-driven other integrated waste services.

Cost of Operations

Cost of operations increased $40.6 million, or 28.1%, for 1998 compared to 1997. As a percentage of revenues, cost of operations increased to 57.9% from 57.0% in 1997. The slight increase in cost of operations as a percentage of revenues was due to a higher relative percentage of business recognized from collection operations (which typically have higher costs of operations as a percentage of revenues than disposal operations). Changes in this trend are dependent on the timing and mix of potential future business acquisitions, the ability to internalize waste streams from new and planned transfer stations, and the seasonality of the Company's operations. See "Seasonality." The increase in the dollar amount of cost of operations was primarily attributable to the costs of collecting and disposing of the increased volumes of wastes received from services provided to new customers, including the operation of new businesses acquired.

Cost of operations increased $45.2 million, or 45.6%, for 1997 compared to 1996. As a percentage of revenues in 1997, cost of operations increased to 57.0% compared to 54.9% in 1996. The increase in cost of operations as a percentage of revenues was due to the higher relative percentage of non-integrated collection revenues from businesses acquired resulting in a lower overall percentage of waste collected by the Company which is disposed of at its own facilities. The increase in the cost of operations was primarily attributable to the costs of collecting and disposing of the increased volumes of wastes received from services provided to new customers, including the operation of new operations acquired.

Merger Costs

The Company incurred nonrecurring merger costs of approximately $10.6 million during 1998 compared to $1.0 million in 1997, as a result of the mergers completed with TWR, AWS, South Lake, Gopher, Wilson, PenPac and GeoWaste during 1998. The one-time merger costs included severance and bonuses, professional fees and other related merger costs. As of December 31, 1998, $6.7 million of the merger costs had been paid with the remaining $3.9 million to be paid during 1999.

Unusual Charges

There were no unusual charges incurred in 1998 compared to $2.9 million incurred in 1997. During 1997, prior to the merger with the Company, GeoWaste terminated an existing transfer, transportation, and disposal agreement. Unusual charges of $1.1 million were recognized related to assets which were impaired as a result as well as costs incurred to terminate the agreement. Also during 1997, AWS recognized $1.8 million in an unusual charge related to settlement of a Clean Water Act dispute with the United States Government, prior to its merger with the Company.

Selling, General and Administrative Expense ("SG&A")

SG&A increased $1.8 million, or 4.6%, for 1998 compared to 1997. As a percentage of revenues, SG&A decreased to 12.6% in 1998 from 15.2% in 1997. The percentage decline in SG&A was primarily due to the significant increase in revenues acquired without a corresponding increase in SG&A support functions, particularly at the headquarters. This trend is expected to continue in 1999 as the Company continues to pursue further SG&A efficiencies. While SG&A decreased as a percentage of revenues, the actual dollars spent to support SG&A functions increased primarily due to increased costs for personnel necessary to support service to new customers, including those associated with the operations acquired.

SG&A increased $8.0 million, or 26.4%, for 1997 compared to 1996. As a percentage of revenues, SG&A decreased to 15.2% in 1997 from 16.8% in 1996. The percentage decline in SG&A was due to the significant increase in disposal revenues without a corresponding increase in SG&A support functions. While SG&A

decreased as a percentage of revenues, the actual dollars increased primarily due to increased costs for personnel necessary to support the Company's acquisition program and to service new customers, including those associated with the operations acquired and increased expenditures for 6 additional market development personnel.

Depreciation and Amortization

Depreciation and amortization increased $6.7 million, or 20.8%, for 1998 compared to 1997 primarily as a result of increased depreciation costs of the additional assets and businesses acquired, increased landfill depletion costs, and increased goodwill amortization as a result of acquisitions completed during 1998. As a percentage of revenues, depreciation, and amortization decreased to 12.2% in 1998 compared to 12.8% in 1997 reflecting the change in revenue mix towards collection operations which typically reflect lower depreciation as a percentage of revenue as well as lower relative depletion rates at the landfills resulting from better compaction rates. Changes in this trend are dependent on the timing and mix of potential future business acquisitions and the seasonality of the Company's operations. See "Seasonality".

Depreciation and amortization increased $8.0 million, or 32.8%, for 1997 compared to 1996, primarily as a result of increased depreciation costs of the additional assets and businesses acquired, increased landfill depletion costs, and increased goodwill amortization as a result of acquisitions completed during 1997. As a percentage of revenues, depreciation and amortization decreased to 12.8% in 1997 compared to 13.5% in 1996 reflecting lower relative depletion rates at the landfills resulting from better compaction rates.

Interest Expense

Gross interest expense (exclusive of interest income) decreased $324,000, or 9.4%, for 1998 compared to 1997. Interest expense in 1998 was lower because indebtedness was repaid in September 1997 through the use of proceeds from the Company's September 1997 follow-on offering. Interest expense as a percentage of revenues was 1.0% in 1998 and 1.3% in 1997. Interest of $712,000 was capitalized during 1998 related to landfills under development.

Interest expense increased $823,000, or 31.4%, for 1997 compared to 1996. Interest expense as a percentage of revenues was 1.3% in 1997 compared to 1.4% in 1996. The increase in interest expense was due to the application of a portion of the net proceeds from the Company's September 1997 follow-on offering later in 1997 compared to the application of a portion of the net proceeds from the Company's March 1996 initial public offering to repay indebtedness earlier in 1996. Interest of $1.0 million was capitalized during 1997 related to landfills under development.

Income Taxes

The Company's effective tax rate increased to 51.8% for 1998 compared to 39.7% in 1997 and 37.4% in 1996. The increase in the effective tax rate in 1998 is due to the $2.4 million tax effect of non-deductible merger costs associated with businesses acquired and the $2.7 million tax effect of the cumulative deferred tax provision associated with the termination of S Corporation elections of merged companies. As indicated in the pro forma provision for income taxes, income tax would have been $1,324,000 higher in 1997 and $620,000 higher in 1998 had AWS, South Lake Refuse Service, Inc., Gopher and PenPac (the

Pooled Entities) been C Corporations. Exclusive of these nondeductible charges and cumulative deferred tax provision, and including the pro forma tax expense of the pooled entities, the Company's effective tax rate would be 43.7% and 41.3% in 1997 and 1998, respectively.

LIQUIDITY AND CAPITAL RESOURCES

The Company's balance sheet at December 31, 1998 reflected approximately $9.7 million in cash and cash equivalents compared to $45.0 million at December 31, 1997. Pending specific application, the Company has invested the unused cash in short-term interest bearing securities. At December 31, 1998, the Company had $62.1 million outstanding borrowings and approximately $3.9 million in letters of credit outstanding under its $275 million revolving credit facility. At December 31, 1998, the ratio of the Company's long-term debt to

total capitalization was 17.3% compared to 8.7% at December 31, 1997. The increase was attributable to the increase in the use of debt during 1998 to fund the Company's growth through acquisitions.

The Company's principal strategy for future growth is through the acquisition of additional solid waste disposal and collection operations. During 1998, exclusive of pooled company acquisitions, the Company acquired 22 businesses, including four operational landfills, which were accounted for as purchases. Consideration for these acquisitions was $71.4 million in cash (net of cash acquired), $10.8 million in future payments or notes payable, and 148,348 shares of Common Stock. In addition, 63,041 shares were issued in payment of debt of entities acquired in 1998. Also during 1998, as a result of final valuations pertaining to previous acquisitions, $4.4 million in cash was paid and 194,000 shares of common stock were issued. Although there can be no assurance that the Company will be able to successfully continue its acquisition program at the same pace as in 1998, the Company intends to fund any such future acquisitions through the use of cash, assumption of indebtedness, future royalties and/or capital stock. The cash required to fund any future acquisitions will likely be provided from one or more of the following sources: existing cash balances, cash flow from operations and/or borrowings under the Company's revolving credit facility. $209.0 million of the $275 million facility was available at December 31, 1998. The revolving credit facility requires the Company to maintain certain financial ratios and satisfy other requirements, including a prohibition on the payment of cash dividends. Availability under this facility is based on the Company's cash flow and leverage. Interest is payable monthly based on the agent bank's base rate or quarterly based on a Eurodollar borrowing rate, depending upon how advances are drawn, plus a margin. The facility matures in September 2003.

Capital expenditures for 1999 currently are expected to be approximately $55 million compared to $52.9 million in 1998. These amounts are primarily allocated to continued spending for landfill expansions. The Company intends to fund future capital expenditures principally through internally generated funds and, to a lesser extent, equipment lease financing. In addition, the Company also anticipates that it may require substantial additional capital expenditures to facilitate its growth strategy of acquiring additional solid waste collection and disposal businesses. If the Company is successful in acquiring additional landfill disposal facilities, the Company may also be required to make significant expenditures to bring any such newly acquired disposal facilities into compliance with applicable regulatory requirements, obtain permits for any such newly acquired disposal facilities, or expand the available disposal capacity at any such newly acquired disposal facilities. The amount of these expenditures cannot be currently determined, since they will depend on the nature and extent of any acquired landfill disposal facilities, the condition of any facilities acquired and the permitting status of any acquired sites. In the past, the Company has been able to obtain other types of financing arrangements, such as equipment lease financing, to fund its various capital requirements. The Company believes it can readily access such additional sources of financing as necessary to facilitate the Company's growth.

The Company also has material financial obligations relating to closure and post-closure costs or remediation of disposal facilities it operates or for which it is or may become responsible. While the precise amounts of these future obligations cannot be determined, at December 31, 1998, the Company estimated the total costs (on a current dollar as opposed to a discounted present value basis) to be approximately $160 million for final closure of its operating facilities and post closure monitoring costs pursuant to applicable regulations

(generally for a term of 30 to 40 years after final closure), as well as ongoing remediation. At December 31, 1998, the Company had accrued $50.9 million for such projected costs. The Company will provide additional accruals based on engineering estimates of consumption of permitted landfill airspace over the useful lives of its landfills.

Net cash provided by operations for the year ended December 31, 1998 increased to $51.2 million from $47.6 million during 1997. The increase was primarily due to the increase in depreciation and amortization, a noncash expense, of $6.7 million between 1997 and 1998. These increases were offset by the $4.7 million decrease in accounts payable and accrued expenses as well as the increase in accounts receivable of $2.2 million attributable to the increased sales volume from operations acquired.

Net cash used in investing activities for the year ended December 31, 1998 decreased to $120.3 million from $148.6 million for the year ended December 31, 1997. The decrease was primarily due to $75.8 million of

net cash payments for businesses acquired compared to $113.8 million in 1997. Purchases of property and equipment increased $14.8 million to $52.9 million for 1998, primarily due to landfill expansions.

Net cash provided by financing activities in the year ended December 31, 1998 totaled $33.9 million compared to $122.4 million in the year ended December 31, 1997. This decrease reflected the receipt of $116.7 million in net proceeds from the follow-on offering of the Company's stock in September 1997 with no corresponding proceeds during 1998.

QUARTERLY RESULTS

The following table presents the Company's unaudited consolidated quarterly results and the percentages of revenues represented by the individual line items reflected in the Company's consolidated statements of operations for each of the four quarters in the years ended December 31, 1998 and December 31, 1997, all restated to give retroactive effect to the Company's acquisitions during the periods which were accounted for as poolings of interests. This information has been presented on the same basis as the Company's audited consolidated financial statements and, in the Company's opinion, contains all necessary adjustments (consisting only of normal recurring accruals) to present fairly the Company's unaudited quarterly results when read in conjunction with the Company's audited consolidated financial statements and notes thereto. These interim operating results, however, are not necessarily indicative of the Company's results for any future period.

<TABLE>
<CAPTION>

	THREE MONTHS ENDED							
	MARCH 31, 1998		JUNE 30, 1998		SEPTEMBER 30, 1998		DECEMBER 31, 1998	
	(DOLLARS IN THOUSANDS, EXCEPT PER SHARE DATA)							
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Revenues	$68,163	100.0%	$81,462	100.0%	$84,255	100.0%	$85,793	100.0%
Expenses:								
Cost of operations	39,879	58.5	46,825	57.5	48,086	57.1	50,174	58.5
Selling general and administrative expenses	10,007	14.6	9,667	11.9	10,213	12.1	10,337	12.0
Merger costs	1,543	2.3	315	0.4	5,595	6.6	3,146	3.7
Depreciation and amortization	9,338	13.7	9,977	12.2	9,661	11.5	10,145	11.8
Operating income	7,396	10.9	14,678	18.0	10,700	12.7	11,991	14.0
Other income:								
Interest expense	(928)	(1.4)	(815)	(1.0)	(554)	(0.7)	(819)	(1.0)
Other income (expense), net	538	0.8	460	0.6	(56)	--	(30)	--
Income before income taxes	7,006	10.3	14,323	17.6	10,090	12.0	11,142	13.0
Income taxes	3,687	5.4	5,676	7.0	7,267	8.6	5,430	6.3
Net income	$ 3,319	4.9%	$ 8,647	10.6%	$ 2,823	3.4%	$ 5,712	6.7%
Earnings per share:								

Basic	$ 0.10	$ 0.27	$ 0.09	$ 0.18
Diluted	$ 0.10	$ 0.26	$ 0.09	$ 0.18
Adjusted:				
Net income, as adjusted(1)	$ 5,041	$ 8,552	$ 9,300	$ 8,355
Earnings per share, as adjusted--diluted(1)	$ 0.16	$ 0.26	$ 0.28	$ 0.26

<CAPTION>

	THREE MONTHS ENDED							
	MARCH 31, 1997		JUNE 30, 1997		SEPTEMBER 30, 1997		DECEMBER 31, 1997	
	(DOLLARS IN THOUSANDS, EXCEPT PER SHARE DATA)							
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Revenues	47,935	100.0	63,882	100.0	71,684	100.0	69,740	100.0
Expenses:								
Cost of operations	26,962	56.2	36,235	56.7	41,215	57.5	39,965	57.3
Selling, general and administrative expenses	8,652	18.0	9,686	15.2	9,547	13.3	10,573	15.1
Merger costs	--	--	1,035	1.6	--	--	--	--
Unusual charges	1,083	2.3	--	--	--		1,790	2.6
Depreciation and amortization	6,554	13.7	7,698	12.1	9,171	12.8	8,974	12.9
Operating income	4,684	9.8	9,228	14.4	11,751	16.4	8,438	12.1
Other income:								
Interest expense	(668)	(1.4)	(899)	(1.4)	(1,081)	(1.5)	(792)	(1.1)
Other income (expense), net	379	0.8	(28)	--	538	0.8	999	1.4
Income before income taxes	4,395	9.2	8,301	13.0	11,208	15.6	8,645	12.4
Income taxes	1,720	3.6	3,029	4.7	4,038	5.6	4,125	5.9
Net income	$ 2,675	5.6%	$ 5,272	8.3%	$ 7,170	10.0%	$ 4,520	6.5%
Earnings per share:								
Basic	$ 0.10		$ 0.20		$ 0.26		$ 0.15	
Diluted	$ 0.10		$ 0.19		$ 0.26		$ 0.14	
Adjusted:								
Net income, as adjusted(1)	$ 3,176		$ 5,478		$ 6,559		$ 6,120	
Earnings per share, as adjusted--diluted(1)	$ 0.12		$ 0.20		$ 0.24		$ 0.19	

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(1) Adjusted financial information is presented to reflect net income and earnings per share exclusive of merger costs and unusual charges incurred in connection with acquisitions accounted for as poolings of interest and cumulative deferred tax provisions for those companies that were S Corporations prior to acquisition by the Company. Net income, as adjusted, includes federal and state income tax provisions as if the companies reported as C Corporations.

</TABLE>

SEASONALITY

The Company's results of operations tend to vary seasonally, with the first quarter of the year typically generating the least amount of revenues, and with revenues higher in the second and third quarters, followed by a decline in the fourth quarter. This seasonality reflects the lower volume of waste, as well as decreased revenues from project-based and other integrated waste services during the fall and winter months, as well as the operating difficulties experienced during the protracted periods of cold and inclement weather typically experienced during the winter in the Upper Midwest. In 1998, revenues increased during the fourth quarter compared to the third quarter due to the revenues

recognized from operations acquired by the Company at the end of the third and the beginning of the fourth quarters, thereby partially offsetting the typical effects of seasonality. Also, certain operating and other fixed costs remain relatively constant throughout the calendar year, resulting in a similar seasonality of operating income.

YEAR 2000 INITIATIVE

The Company is conducting a comprehensive review to ensure that all internal computer systems and equipment are, or prior to the end of 1999 will be, Year 2000 compliant. The Company's Year 2000 readiness plan includes the following phases: (i) conducting an inventory of the Company's internal systems, including information technology systems and non-information technology systems (which include office and facilities' environment related systems) and the systems acquired or to be acquired by the Company from third parties;

(ii) assessing and prioritizing any required remediation; (iii) remediating any problems by repairing or, if appropriate, replacing the non-compliant systems; (iv) testing of all remediated systems for Year 2000 compliance; and (v) developing contingency plans that may be employed in the event that any system used by the Company is unexpectedly affected by an unanticipated Year 2000 problem. The Company has completed its inventory phase of this plan and is actively engaged in completing the remaining phases. The Company currently expects to complete all phases of this plan and that all computer systems will be Year 2000 complaint before August 31, 1999.

In addition to assessing its own systems, the Company has initiated communication with all of its vendors, service providers and third party business partners to assess their Year 2000 readiness. The Company plans to continue assessment of its vendors, service suppliers and third party business partners to ensure Year 2000 readiness. Despite the Company's diligence, there can be no guarantee that the non-compliant systems of other entities which the Company relies upon in its day to day operations will not have a material adverse impact on the Company. The actual impact on the Company resulting from non- compliance of these entities cannot be determined at this time.

The Company has limited the scope of its risk assessment to those factors which it can reasonably be expected to influence. The Company has made the assumption that government agencies, utility companies and national telecommunication providers will continue to operate. Obviously, the lack of such services could have a material impact on the Company's ability to operate, but the Company has little, if any, ability to influence such an outcome, or to make alternative arrangements in advance for such services if they are unavailable. Additionally, the Company believes that disruptions in the economy generally resulting from Year 2000 issues could have a material adverse impact on the Company. The Company could be subject to litigation for computer system failures such as equipment shutdown or failure to properly update business records. Other potential consequences include the inability to accurately and timely update customers' accounts, process financial transactions, bill customers, report accurate data to management, shareholders, customers, and others as well as business interruptions and financial losses. The amount of potential liability or loss of revenue to the Company cannot be reasonably estimated at this time.

The Company intends to develop contingency plans within the second quarter of 1999 to address Year 2000 problems. The Company believes that this is an appropriate time frame for developing these contingency plans and that efforts prior to that time should be focused on the remediation and testing phases of the Company's Year 2000 readiness plan.

While the Company believes its planning efforts are adequate to address its Year 2000 concerns, there can be no guarantee that the systems of other companies on which the Company's systems and operations rely will be converted on a timely basis and will not have a material effect on the Company. The Company currently estimates that it will cost approximately $250,000 to fully execute its Year 2000 initiative. Through December 31, 1998, the Company has spent approximately $35,000 in connection with Year 2000 issues. All Year 2000 expenditures are made from the Information Systems department budget. The percentage of the Information Systems budget during 1999 expected to be used for Year 2000 remediation is less than 10%. No Information Systems projects have been deferred due to Year 2000 efforts.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

The Company is exposed to market risks, primarily related to changes in U.S. interest rates and, to a lesser extent, recyclable prices. The Company does not engage in financial transactions for trading or speculative purposes.

INTEREST RATE RISK

The interest payable on the Company's Credit Facility is affected by changes in market interest rates. As of December 31, 1998, the Company had $62,100,000 outstanding under the Credit Facility. Based on borrowings during 1996 through 1998, a 5% increase or decrease in the average cost of the Company's Credit Facility debt would not be material. In addition, the Company has fixed income investments consisting of cash

equivalents and short-term investments in marketable debt securities, which are also affected by changes in market interest rates. The Company does not use derivative financial instruments in its investment portfolio.

RECYCLABLE PRICES

The Company is exposed to fluctuations in market prices for recyclable materials. The Company manages its exposure to changes in those prices primarily through the terms of its wastepaper purchase agreement limiting the impact to the difference between the market price and the minimum floor resale price.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.

REPORT OF ERNST & YOUNG LLP, INDEPENDENT AUDITORS

The Board of Directors
Superior Services, Inc.

We have audited the accompanying consolidated balance sheets of Superior Services, Inc. (the Company) as of December 31, 1997 and 1998, and the related consolidated statements of income, shareholders' investment, and cash flows for the three years in the period ended December 31, 1998. Our audits also include the financial statement schedule listed in the Index at Item 14(a). These financial statements and schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and the schedule based on our audits. We did not audit the financial statements of GeoWaste Incorporated (GeoWaste), a wholly owned subsidiary, as of December 31, 1997 and for the two years then ended, which statements reflect total assets of $32,108,899 as of December 31, 1997, and total revenues of $19,396,772 and $13,702,708 for the years ended December 31, 1996 and 1997, respectively. Those statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to data included for GeoWaste, is based solely on the report of the other auditors.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audits and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company at December 31, 1997 and 1998, and the consolidated results of its operations and its cash flows for each of the three years in the period ended December 31, 1998, in conformity with generally accepted accounting principles. Also, in our opinion, the related financial statement schedule, when considered in relation to the basic financial

statements taken as a whole, presents fairly in all material respects the information set forth therein.

ERNST & YOUNG LLP

Milwaukee, Wisconsin
February 5, 1999

REPORT OF PRICEWATERHOUSECOOPERS LLP, INDEPENDENT AUDITORS

The Board of Directors
GeoWaste Incorporated:

We have audited the accompanying consolidated balance sheet of GeoWaste Incorporated and Subsidiaries as of December 31, 1997 and the consolidated statements of operations, stockholders' equity and cash flows for the years ended December 31, 1997 and 1996 (such financial statements are not included herein). These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of GeoWaste Incorporated and Subsidiaries as of December 31, 1997, and the results of its operations and cash flows for the years ended December 31, 1997 and 1996 in conformity with generally accepted accounting principles.

PricewaterhouseCoopers LLP

Jacksonville, Florida
March 24, 1998

SUPERIOR SERVICES, INC.

CONSOLIDATED BALANCE SHEETS

<TABLE>
<CAPTION>

	DECEMBER 31	
	1997	1998
	(IN THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)	
<S>	<C>	<C>
ASSETS		
Current assets:		
Cash and cash equivalents	$ 44,955	$ 9,715
Trade accounts receivable	41,921	58,122
Prepaid expenses and other current assets	6,878	5,607
Total current assets	93,754	73,444
Property and equipment, net	251,414	312,497
Restricted funds held in trust	7,714	1,149
Other assets	4,782	5,529

Intangible assets, net	85,191	134,223
Total assets	$442,855	$526,842
LIABILITIES AND SHAREHOLDERS' INVESTMENT		
Current liabilities:		
Current maturities of long-term debt	$ 9,820	$ 5,194
Trade accounts payable	15,543	18,069
Accrued payroll and related expenses	5,150	4,584
Other accrued expenses	23,708	31,838
Total current liabilities	54,221	59,685
Long-term debt, net of current maturities	27,215	66,284
Disposal site closure and long-term care obligation	43,329	48,289
Deferred income taxes	18,858	23,865
Other liabilities	13,848	11,977
Commitments and contingencies (Note 10) Shareholders' investment:		
Common stock, $.01 par value; 100,000,000 shares authorized; 31,438,730 and 32,202,297 issued and outstanding in 1997 and 1998, respectively	315	322
Additional paid-in capital	236,391	249,023
Retained earnings	48,678	67,397
Total shareholders' investment	285,384	316,742
Total liabilities and shareholders' investment	$442,855	$526,842

</TABLE>

The accompanying notes are an integral part of these financial statements.

SUPERIOR SERVICES, INC.

CONSOLIDATED STATEMENTS OF INCOME

<TABLE>
<CAPTION>

	YEAR ENDED DECEMBER 31		
	1996	1997	1998
	(IN THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)		
<S>	<C>	<C>	<C>
Revenues	$180,720	$253,241	$319,673
Expenses:			
Cost of operations	99,150	144,377	184,964
Selling, general and administrative expenses	30,416	38,458	40,224
Merger costs	--	1,035	10,599
Unusual charges	--	2,873	--
Depreciation and amortization	24,389	32,397	39,121
	153,955	219,140	274,908
Operating income	26,765	34,101	44,765
Other income (expense):			
Interest expense	(2,617)	(3,440)	(3,116)
Other income	2,069	1,888	912
Income before income taxes	26,217	32,549	42,561
Provision for income taxes	9,814	12,912	22,060
Net income	$ 16,403	$ 19,637	$ 20,501
Earnings per share:			
Basic	$ .65	$ .70	$ .64
Diluted	$ .64	$ .69	$ .63
Pro forma adjustments:			

Net income	$ 16,403	$ 19,637	$ 20,501
Adjustment for income taxes	1,387	1,324	620
Pro forma net income	$ 15,016	$ 18,313	$ 19,881
Pro forma earnings per share:			
Basic	$ .60	$ .66	$ .62
Diluted	$ .59	$ .64	$ .61

</TABLE>

The accompanying notes are an integral part of these financial statements.

SUPERIOR SERVICES, INC.

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' INVESTMENT

<TABLE>
<CAPTION>

	COMMON STOCK		ADDITIONAL PAID-IN	RETAINED	
	SHARES	AMOUNT	CAPITAL	EARNINGS	TOTAL
	(IN THOUSANDS, EXCEPT SHARE AMOUNTS)				
<S>	<C>	<C>	<C>	<C>	<C>
Balance at December 31, 1995	18,847,457	$189	$ 37,922	$17,774	$ 55,885
Net income	--	--	--	16,403	16,403
Issuance of common stock:					
Shares sold to public, net of offering costs	3,532,500	35	37,195	--	37,230
Acquisitions	114,381	1	8,423	--	8,424
Conversion of preferred stock	3,317,890	33	14,967	--	15,000
Stock options	169,863	2	1,520	--	1,522
Contributions to former S Corporation shareholders, net	--	--	76	(1,996)	(1,920)
Tax benefit of stock options	--	--	625	--	625
Other	111,156	1	666	(564)	103
Balance at December 31, 1996	26,093,247	261	101,394	31,617	133,272
Net income	--	--	--	19,637	19,637
Issuance of common stock:					
Shares sold to public, net of offering costs	4,403,500	44	116,684	--	116,728
Acquisitions	467,142	5	11,006	--	11,011
Payment of debt	59,114	1	1,278	--	1,279
Stock options	415,727	4	3,513	--	3,517
Contributions to former S Corporation shareholders, net	--	--	94	(2,575)	(2,481)
Tax benefit of stock options	--	--	2,141	--	2,141
Other	--	--	281	(1)	280
Balance at December 31, 1997	31,438,730	315	236,391	48,678	285,384
Net income	--	--	--	20,501	20,501
Issuance of common stock:					
Acquisitions	342,348	3	9,423	--	9,426
Payment of debt	63,041	1	1,635	--	1,636
Stock options	208,178	3	1,722	--	1,725
Distributions to former S Corporation shareholders, net	--	--	(339)	(2,074)	(2,413)
Other	150,000	--	191	292	483
Balance at December 31, 1998	32,202,297	$322	$249,023	$67,397	$316,742

</TABLE>

The accompanying notes are an integral part of these financial statements.

SUPERIOR SERVICES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS

<TABLE>
<CAPTION>

	YEAR ENDED DECEMBER 31		
	1996	1997	1998
		(IN THOUSANDS)	
<S>	<C>	<C>	<C>
OPERATING ACTIVITIES			
Net income	$ 16,403	$ 19,637	$ 20,501
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization	24,389	32,397	39,121
Deferred income taxes	(358)	1,153	4,858
Loss (gain) on sale of assets	(504)	181	(389)
Change in operating assets and liabilities, net of effects of acquired businesses:			
Accounts receivable	(3,390)	(12,519)	(14,764)
Prepaid expenses and other current assets	1,090	(2,413)	781
Accounts payable and accrued expenses	3,339	7,598	2,912
Disposal site closure and long-term care obligation	2,737	462	1,927
Other	2,120	1,053	(3,764)
Net cash provided by operating activities	45,826	47,549	51,183
INVESTING ACTIVITIES			
Acquisition of businesses and landfills under development, net of cash acquired	(24,986)	(113,779)	(75,760)
Purchases of property and equipment	(26,768)	(38,085)	(52,888)
Proceeds from sale of discontinued operations	562	--	--
Proceeds from sale of property and equipment	1,729	2,409	1,807
Decrease in restricted funds held in trust	172	850	6,565
Net cash used in investing activities	(49,291)	(148,605)	(120,276)
FINANCING ACTIVITIES			
Net decrease in short-term borrowings	--	(2,259)	(4,626)
Net proceeds from public stock offering	37,230	116,728	--
Issuance of stock under employee stock plans	1,522	3,517	1,725
Proceeds from long-term debt	8,951	24,658	82,715
Payments of long-term debt	(27,468)	(17,809)	(43,548)
Distributions to former S Corporation shareholders, net	(1,920)	(2,481)	(2,413)
Net cash provided by financing activities	18,315	122,354	33,853
Net increase (decrease) in cash and cash equivalents	14,850	21,298	(35,240)
Cash and cash equivalents at beginning of year	8,807	23,657	44,955
Cash and cash equivalents at end of year	$ 23,657	$ 44,955	$ 9,715

</TABLE>

The accompanying notes are an integral part of these financial statements.

SUPERIOR SERVICES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1998

1. ORGANIZATION AND BASIS OF PRESENTATION

Superior Services, Inc. (Superior or the Company) is an integrated waste management services company providing a range of collection, transfer, transportation, disposal and recycling services to generators of solid waste and

special waste in Alabama, Florida, Georgia, Illinois, Michigan, Minnesota, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia and Wisconsin.

The Company has restated its previously issued financial statements for the years ended December 31, 1996 and 1997 and its consolidated balance sheet as of December 31, 1997 to reflect the acquisition of TWR, Inc. (TWR), completed on March 1, 1998; Alabama Waste Services, Inc. and ACMAR Regional Landfill, Inc. (collectively, AWS), completed on March 31, 1998; South Lake Refuse Service, Inc. and Commercial Refuse, Inc. (collectively, South Lake), completed on August 17, 1998; Gopher Disposal, Inc., Eagle Environmental, Inc., Materials Recovery, Ltd., Newport Properties, and Watson's Rochester Disposal, Inc. (collectively, Gopher), completed on August 26, 1998; Wilson Waste Systems, Inc. (Wilson), completed on August 31, 1998; PenPac, Inc., Heritage Recycling, Inc., Iorio Carting, Inc., ACS Services, Inc., Recycling Techniques, Inc., Advanced Waste Technologies, Inc., Baray, Inc., and Nicholas Enterprises, Inc. (collectively, PenPac), completed on September 30, 1998; and GeoWaste Incorporated (GeoWaste), completed on October 30, 1998, all of which were accounted for using the pooling of interests method. Prior to their merger, AWS, South Lake Refuse Service, Inc., and a substantial number of companies comprising Gopher and PenPac had each elected S Corporation status for income tax purposes. Accordingly, the individual income statements of these entities did not include provisions for income taxes. Pro forma provisions for income taxes are presented for the years ended December 31, 1996, 1997 and 1998 and have been computed as if AWS, South Lake Refuse Service, Inc., Gopher and PenPac had been C Corporations during all periods presented.

The accompanying consolidated financial statements include the accounts of Superior and its subsidiaries. All significant intercompany transactions and balances have been eliminated.

2. ACCOUNTING POLICIES AND SELECTED BALANCE SHEET INFORMATION

Revenue Recognition

The Company generates revenue principally by providing collection, transportation, recycling and disposal services to generators of solid and special waste. Revenues are recorded as services are provided. Certain customers are billed in advance and, accordingly, recognition of the related revenues is deferred until the services are provided.

The Company grants credit to the majority of its customers. Potential loss amounts associated with the granting of credit are included in management's estimate of the allowance for doubtful accounts, which totals $2,524,000 and $2,639,000 at December 31, 1997 and 1998, respectively. It is not the policy of the Company to require collateral from its customers in order to obtain credit.

Property and Equipment

Property and equipment are stated at cost. Depreciation for financial reporting purposes is provided using the straight-line method over the estimated useful lives of the respective assets.

Landfill costs, including engineering and other professional fees, are amortized using the units-of-production method, which is calculated using the total units of airspace filled during the year in relation to total estimated permitted airspace capacity. The determination of airspace usage and remaining airspace is an essential component in the calculation of landfill asset depletion. This determination is performed by conducting annual topographic surveys, using aerial and field survey techniques of the Company's landfill facilities to determine remaining airspace in each landfill. The surveys are reviewed by the Company's

2. ACCOUNTING POLICIES AND SELECTED BALANCE SHEET INFORMATION--(CONTINUED)
consulting engineers, the Company's internal engineering staff and its accounting staff. The reevaluation process did not significantly impact results of operations for any year presented.

Engineering and legal fees paid to third parties incurred to obtain a disposal facility permit are capitalized as landfill costs and amortized over the estimated related airspace capacity. These costs are not amortized until the permit is obtained and operations have commenced. If the Company determines that the facility cannot be developed, these costs are charged to expense.

Intangible Assets

Intangible assets primarily consist of goodwill, customer lists and covenants not to compete acquired in business acquisitions. Goodwill is being amortized over a 15- to 40-year period. Customer lists are being amortized over 5- to 10-year periods. Covenants not to compete are being amortized over 3- to 10-year periods. Should events or circumstances occur subsequent to the acquisition of a business which bring into question the realizable value or impairment of the related intangible asset, the Company will evaluate the remaining useful life and balance of the asset and make appropriate adjustments.

Intangible assets consist of the following:

<TABLE>
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	DECEMBER 31	
	1997	1998
	(IN THOUSANDS)	
<S>	<C>	<C>
Goodwill	$86,416	$138,554
Customer lists	2,077	2,997
Covenants not to compete	5,791	6,186
Other	2,327	2,804
	96,611	150,541
Less accumulated amortization	11,420	16,318
	$85,191	$134,223

Other Accrued Expenses

Other accrued expenses consist of the following:

<CAPTION>

	DECEMBER 31	
	1997	1998
	(IN THOUSANDS)	
<S>	<C>	<C>
Acquisition payments due	$ 6,059	$ 5,279
Real estate and personal property taxes	1,126	1,471
Accrued environmental surcharges	1,825	1,932
Liabilities for covenants not-to-compete	2,279	234
Deferred revenue	6,829	9,329
Insurance	1,923	3,095
Litigation settlement costs	1,790	--
Income taxes payable	--	1,791
Accrued merger costs	--	3,880
Closure liability	--	2,601
Other	1,877	2,226
	$23,708	$31,838

</TABLE>

2. ACCOUNTING POLICIES AND SELECTED BALANCE SHEET INFORMATION--(CONTINUED)

Disposal Site Closure and Long-Term Care

The Company has material financial obligations relating to closure and post-closure costs (long-term care) or remediation of disposal facilities it operates or for which it is or may become responsible. While the precise amounts of these future obligations cannot be determined, at December 31, 1998, the Company estimates the total costs to be approximately $160 million for remediation, final closure of its current operating facilities and post-closure monitoring costs pursuant to applicable regulations (generally for a term of 30 to 40 years after final closure). The Company's estimate of these costs is expressed in current dollars and is not discounted to reflect anticipated timing of future expenditures. The Company had accrued approximately $43,329,000 and $50,890,000 for such projected costs at December 31, 1997 and 1998, respectively. As of December 31, 1998, $2,601,000 is included in other accrued expenses, representing the current portion of this liability. The Company will provide additional accruals based on engineering estimates of consumption of airspace over the useful lives of the facilities.

Restricted funds held in trust at December 31, 1997 and 1998 consist of amounts on deposit with various regulatory bodies. The Company also pays annual premiums to obtain performance bonds underwritten by a large insurance carrier which support the Company's financial assurance obligations for its facilities closure and post-closure costs. These premiums are expensed as incurred.

Consolidated Statements of Cash Flows

For purposes of the consolidated statements of cash flows, all short-term investments with maturities of three months or less are considered cash equivalents. Supplemental disclosures of cash flow information for each of the three years are as follows:

	DECEMBER 31		
	1996	1997	1998
	(IN THOUSANDS)		
Interest paid	$2,691	$ 3,621	$ 2,789
Income taxes paid	9,584	11,630	14,900

The effects of noncash transactions related to business combinations are disclosed in Note 3.

Fair Value of Financial Instruments

The Company's financial instruments consist primarily of cash and cash equivalents, trade receivables, investments in closure trust funds, trade payables and debt instruments. The book values of cash and cash equivalents, trade receivables, investments in closure trust funds and trade payables are considered to be representative of their respective fair values. None of the Company's debt instruments that are outstanding as of December 31, 1998, have readily ascertainable market values; however, the carrying values are considered to approximate their respective fair values. See Note 5 for the terms and carrying values of the Company's various debt instruments.

New Accounting Standards

In June 1998, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards (SFAS) No. 133, "Accounting for Derivative Instruments and Hedging Activities," which is required to be adopted in years beginning after June 15, 1999. Because the Company does not use derivatives, management does not anticipate that the adoption of the new Statement will have a significant effect on earnings or the financial position of the Company.

2. ACCOUNTING POLICIES AND SELECTED BALANCE SHEET INFORMATION--(CONTINUED)

Effective January 1, 1998, the Company adopted SFAS No. 131, "Disclosures about Segments of an Enterprise and Related Information" (SFAS No. 131). SFAS

No. 131 establishes standards for public companies to report information about operating segments in annual financial statements and also requires that those companies report selected information about operating segments in interim financial reports. SFAS No. 131 also establishes standards for related disclosures about products and services, geographic areas and major customers. The adoption of SFAS No. 131 did not affect results of operations or financial position.

Effective January 1, 1998, the Company adopted SFAS No. 130, "Comprehensive Income." SFAS No. 130 establishes standards for reporting and display of comprehensive income and its components in the financial statements. Comprehensive income for the Company is the same as net income in all periods presented.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Reclassifications

Certain 1996 and 1997 amounts have been reclassified to conform to the 1998 presentation.

3. MERGERS AND ACQUISITIONS

During 1998, the Company completed mergers with TWR, AWS (consisting of two groups), South Lake, Gopher, Wilson, PenPac (consisting of two groups) and GeoWaste, which were accounted for as poolings of interest. The Company issued approximately 6.6 million shares of Common Stock in the mergers. The financial statements were not restated for the TWR merger because the impact of such restatement would not have been material. The Company incurred nonrecurring merger costs of approximately $10.6 million as a result of these mergers. The merger costs include severance and bonuses, professional fees and other merger related costs, of which $6,719,000 were paid prior to December 31, 1998, with substantially all of the remaining $3,880,000 to be paid during 1999. Prior to their merger, AWS, South Lake Refuse Service, Inc., and a substantial number of companies comprising Gopher and PenPac had each elected S Corporation status for income tax purposes. As a result of the merger, AWS, South Lake Refuse Service, Inc., Gopher and PenPac terminated their S Corporation elections. The Company included a charge of approximately $2,700,000 in the provision for income taxes for 1998 representing the cumulative net deferred income tax liability required to be recorded upon termination of the S Corporation elections. As indicated in the pro forma provision for income taxes, income tax expense would have been $1,324,000 higher in 1997 and $620,000 higher in 1998 had AWS, South Lake Refuse Service, Inc., Gopher and PenPac been C Corporations.

3. MERGERS AND ACQUISITIONS--(CONTINUED)

Combined and separate results of operations of the Company prior to completion of the 1998 mergers for the restated periods are as follows:

<TABLE>
<CAPTION>

	SUPERIOR	AWS	GOPHER	PENPAC	SOUTH LAKE	WILSON	GEOWASTE	COMBINED
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Year ended December 31, 1996:								
Revenue	$117,121	$12,322	$13,946	$16,753	$3,463	$3,412	$13,703	$180,720
Income (loss) before income taxes	20,703	1,191	944	591	12	(207)	2,983	26,217
Net income (loss)	12,163	1,191	944	532	(11)	(124)	1,708	16,403
Year ended December 31, 1997:								
Revenue	$177,833	$13,745	$16,713	$18,193	$3,834	$3,526	$19,397	$253,241
Income (loss) before income								

taxes.....	30,461	640	1,757	(100)	65	(93)	(181)	32,549
Net income (loss).....	17,755	640	1,757	(110)	75	(56)	(424)	19,637

</TABLE>

During 1997, GeoWaste terminated an existing transfer, transportation and disposal agreement with the City of St. Augustine. Due to the termination of the agreement, assets related specifically to the project for the City of St. Augustine were impaired and the related expense of $436,000 was classified as an unusual charge. Additionally, GeoWaste incurred legal, consulting and other costs to terminate the agreement of $647,000 that were classified as unusual charges.

During 1997, AWS recognized expense of $1,790,000 relating to settlement of a Clean Water Act dispute with the United States Government. This amount was paid in full during 1998. The expense is classified as an unusual charge.

On June 27, 1997, the Company completed its merger with Resource Recovery Transfer & Transportation, Inc. (R(2)T(2)), accounted for as a pooling of interests, pursuant to which the Company issued 1,705,000 shares of common stock to the former shareholders of R(2)T(2). The Company incurred nonrecurring merger costs of $1,035,000 during 1997 as a result of the merger. The merger costs include severance and bonuses, professional fees and other merger related costs, substantially all of which were paid prior to December 31, 1997.

Reported diluted earnings per share for 1998 were reduced by $0.33 per share for the net effect of the merger costs incurred of $10,599,000 and recorded cumulative deferred tax provisions of approximately $2,700,000 offset by $620,000 of reduced income tax expense due to S Corporation status of several of the 1998 pooled acquisitions. Reported diluted earnings per share for 1997 were reduced by $0.06 per share for the net effect of the merger costs incurred of $1,035,000 and unusual charges of $2,873,000 offset by $1,324,000 of reduced income tax expense due to S Corporation status of several of the 1998 pooled acquisitions.

During 1998, the Company acquired twenty two businesses, including four operational landfills, which were accounted for as purchases. Aggregate consideration for these acquisitions consisted of $71,365,000 in cash (net of cash acquired), $10,824,000 in future payments or notes payable and 148,348 shares of common stock. The final determination of cost, and allocations thereof, of certain of the Company's acquisitions is subject to resolution of certain contingencies. Once such contingencies are resolved, the purchase price is adjusted. Future payments are contingent based on working capital adjustments, debt adjustments and contingent liabilities and are recorded at the time of acquisition if the contingent payment is determinable beyond a reasonable doubt. The results of operations of the acquired businesses have been included in the Company's consolidated financial statements from their respective acquisition dates.

During 1998, as a result of final valuations pertaining to previous acquisitions, $4,395,000 in cash and 194,000 shares of common stock were issued. In addition, 63,041 shares were issued in payment of debt of entities acquired in 1998.

3. MERGERS AND ACQUISITIONS--(CONTINUED)

During 1997, the Company acquired twenty-three businesses, including four operational landfills, which were accounted for as purchases. Aggregate consideration for these acquisitions consisted of $104,914,000 in cash (net of cash acquired), $6,059,000 in future payments or in notes payable and 384,893 shares of common stock. In addition, businesses acquired which were accounted for using the pooling-of-interests method completed acquisitions of seven businesses in 1997 that were accounted for as purchases. Aggregate consideration for these acquisitions consisted of $6,931,000 in cash (net of cash acquired) and $1,309,000 in notes payable. The results of operations of the acquired businesses have been included in the Company's consolidated financial statements from their respective acquisition dates.

During 1997, as the result of final valuations pertaining to previous acquisitions, $1,934,000 in cash and 82,249 shares of common stock were issued. In addition, 59,114 shares were issued in payment of debt of entities acquired in 1997.

During 1996, the Company acquired thirteen businesses, including two operational landfills, all of which were accounted for as purchases. Aggregate consideration for these acquisitions consisted of $15,273,000 in cash (net of cash acquired), $8,280,000 in notes payable and 114,381 shares of common stock. In addition, businesses acquired which were accounted for using the pooling-of-interests method completed acquisitions of five businesses in 1996 that were accounted for as purchases. Aggregate consideration for these acquisitions consisted of $4,556,000 in cash (net of cash acquired). The results of operations of the acquired businesses have been included in the Company's consolidated financial statements from their respective acquisition dates. Resource Recovery Transfer & Transportation, Inc. (merged with Superior Services, Inc. in June 1997 and accounted for as a pooling of interests) paid additional consideration for acquisitions in 1996 that consisted of $5,157,000 in cash and $777,000 in notes payable.

The unaudited pro forma results of operations below assume that the acquisitions had occurred at the beginning of each period presented.

	YEAR ENDED DECEMBER 31	
	1997	1998
	(UNAUDITED)	
Revenues	$320,029	$340,167
Net income	20,893	20,546
Basic earnings per share	0.74	0.64
Diluted earnings per share	0.73	0.63

The pro forma results do not purport to be indicative of the results of operations which actually would have resulted had the acquisitions occurred on January 1, 1997, nor are they necessarily indicative of future operating results.

As an integral part of certain acquisitions, the former shareholders signed noncompetition agreements and, in certain situations, key management members entered into employment agreements to continue in the management of these businesses. Costs associated with these agreements are charged to operations over their respective lives.

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	DECEMBER 31	
	1997	1998
	(IN THOUSANDS)	
Land and land improvements	$191,282	$248,205
Vehicles and equipment	147,252	178,194
Buildings and leasehold improvements	32,810	36,541
	371,344	462,940
Less accumulated depreciation and amortization	119,930	150,443
	$251,414	$312,497

Landfill costs of approximately $181,337,000 and $236,760,000 are included in land and land improvements at December 31, 1997 and 1998, respectively. Landfill costs include land held for development, representing various landfill properties with an aggregate cost of approximately $72,555,000 and $54,879,000

at December 31, 1997 and 1998, respectively, which is not being amortized. During 1997 and 1998, interest of approximately $1,043,000 and $712,000, respectively, was capitalized related to land being actively developed.

5. LONG-TERM DEBT

Long-term debt consists of the following:

	DECEMBER 31	
	1997	1998
	(IN THOUSANDS)	
Primary revolving credit facility	$ --	$62,100
Equipment loan facilities at variable interest rates (weighted-average interest rate of 8.73% and 8.61% at December 31, 1997 and 1998, respectively)	24,148	6,627
Industrial revenue bonds--paid in 1998	290	--
United States Small Business Administration loans at fixed interest rates of 8.27% to 8.88% in 1997 and 1998	637	622
Other	1,853	2,129
Other credit facilities--paid in 1998	6,507	--
Mortgage facilities at variable interest rates--paid in 1998	1,452	--
Unsecured notes payable to individuals--paid in 1998	2,148	--
Total long-term debt	37,035	71,478
Less current maturities	9,820	5,194
	$27,215	$66,284

The Company's primary revolving credit facility provides for a borrowing capacity up to a maximum of $275,000,000, including letters of credit. Availability under this facility is based on the Company's cash flow and leverage, with $209,000,000 available at December 31, 1998. Interest is payable monthly based on the agent bank's base rate, or quarterly based on a Eurodollar borrowing rate plus a margin, depending upon how advances are drawn. The entire $62,100,000 of revolving line of credit borrowings has been excluded from current liabilities because the Company intends that at least that amount would remain outstanding for an uninterrupted period extending beyond one year from the balance sheet date. The borrowings under this facility mature in September 2003. In addition to the outstanding borrowings, the Company had approximately $2,284,000 and $3,933,000 in letters of credit issued under the facility at December 31, 1997

5. LONG-TERM DEBT--(CONTINUED)

and 1998, respectively. This facility is collateralized by the stock of the Company's subsidiaries. The facility has provisions for the maintenance of certain financial ratios and other requirements, including a prohibition on the payment of cash dividends.

Maturities of long-term debt, excluding amounts under the revolving credit facility, for each of the years succeeding December 31, 1998, are as follows (in thousands):

Year ending December 31:	
1999	$ 5,194
2000	1,608
2001	1,230
2002	671
2003	62,207
Thereafter	568

6. PREFERRED STOCK AND SHAREHOLDERS' INVESTMENT

Preferred Stock

Superior is authorized to issue up to 500,000 shares of preferred stock in one or more undesignated series. In February 1993, the Company issued 331,789 shares of Series A Preferred Stock for $15,000,000 to an investor group pursuant to a Series A Convertible Preferred Stock Purchase Agreement (the Agreement).

Pursuant to the Agreement, the Series A Preferred Stock holders exercised their rights to convert their preferred stock into 3,317,890 shares of common stock at the time of the public offering. Upon the conversion, all cumulative dividends in connection with the Preferred Stock were defeased.

Common Stock

In March 1996, the Company completed an initial public offering in which it issued 3,532,500 shares of common stock at a price of $11.50 per share resulting in net proceeds after deduction of underwriting discounts and commissions and other offering expenses to the Company of approximately $37,230,000.

In September 1997, the Company completed a follow-on public stock offering in which it issued 4,403,500 shares of common stock at a price of $28.00 per share, resulting in net proceeds after deduction of underwriting discounts and commissions and other offering expenses to the Company of approximately $116,728,000.

Common Stock Purchase Rights

On February 21, 1997, the Board of Directors of the Company declared a dividend of one common share purchase right (a Right) for each outstanding share of common stock. The dividend was paid on March 24, 1997, to the shareholders of record on March 10, 1997.

The Rights are attached to and traded with the shares of common stock and are not exercisable until certain conditions occur. Generally, a distribution date will occur when 15% or more of the common stock is acquired by a third party or ten business days following the commencement of, or an announcement of an intention to make, a tender or exchange offer for at least 15% of the common stock. Upon a distribution date, the Rights will become exercisable and will allow the holders of Rights (other than the person or entity which caused the distribution date, whose Rights shall become void) to purchase at a price per share equal to one-half of the market price on the distribution date, shares of the Company's common stock or the stock of the acquirer.

6. PREFERRED STOCK AND SHAREHOLDERS' INVESTMENT--(CONTINUED)

Warrants

Prior to its merger with the Company, GeoWaste issued warrants to a related party for investment advisory services rendered. These warrants, which allow the holders to acquire up to 110,190 shares of the Company's common stock at $6.33 per share through February 1999, are subject to anti-dilution rights and are adjustable for stock splits, stock dividends and similar events.

Stock Options

The Company has three stock option plans (the Option Plans) under which nonqualified and/or incentive options for the purchase of up to 4,535,000 shares may be granted at exercise prices no less than the estimated fair market value of the common stock on the date of grant. The options have various vesting schedules ranging from immediate vesting to gradual vesting with all options exercisable after four years. At December 31, 1998, there were 1,906,337 shares available for grants under the Option Plans.

As part of the Company's acquisition of GeoWaste, two stock option plans were acquired under which nonqualified and/or incentive options for the purchase of up to 2,803,000 shares may be granted at exercise prices no less than the

estimated fair market value of the common stock on the date of grant. The options vest over a three-year period based upon the length of service with the Company. At December 31, 1998, there were 93,977 options exercisable. No additional options will be granted under these plans.

The Company has elected to follow Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees" (APB 25), and related Interpretations in accounting for its employee stock options because, as discussed below, the alternative fair value accounting provided for under SFAS No. 123, "Accounting for Stock-Based Compensation," requires use of option valuation models that were not developed for use in valuing employee stock options. Under APB 25, because the exercise price of the Company's employee stock options equals the market price of the underlying stock on the date of grant, no compensation expense is recognized. In determining the effect of FASB Statement No. 123, the Black-Scholes option pricing model was used with the following weighted-average assumptions for 1997 and 1998: risk-free interest rates of 5%, dividend yields of 0%, volatility factors of the expected market price of the Company's common stock of .39 and .61, and a weighted-average expected life of the options of five years.

The Black-Scholes option valuation model was developed for use in estimating the fair value of traded options that have no vesting restrictions and are fully transferable. In addition, option valuation models require the input of highly subjective assumptions including the expected stock price volatility. Because the Company's employee stock options have characteristics significantly different from those of traded options, and because changes in the subjective input assumptions can materially affect the fair value estimate, in management's opinion, the existing models do not necessarily provide a reliable single measure of the fair value of its employee stock options.

For purposes of pro forma disclosures, the estimated fair value of the options is amortized to expense over the options' vesting period. The Company's pro forma information follows (in thousands except for earnings per share information):

	1996	1997	1998
Pro forma net income	$16,181	$18,433	$14,862
Pro forma earnings per share:			
Basic	$ 0.64	$ 0.66	$ 0.46
Diluted	0.63	0.65	0.46

6. PREFERRED STOCK AND SHAREHOLDERS' INVESTMENT--(CONTINUED)

The following table summarizes the transactions of the Company's Stock Option Plans for the three-year period ended December 31, 1998:

<TABLE>
<CAPTION>

	1996		1997		1998	
	OPTIONS	WEIGHTED-AVERAGE EXERCISE PRICE	OPTIONS	WEIGHTED-AVERAGE EXERCISE PRICE	OPTIONS	WEIGHTED-AVERAGE EXERCISE PRICE
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Options outstanding at beginning of year	1,319,192	$ 8.37	1,405,703	$10.23	1,795,403	$16.64
Options granted	350,842	15.60	841,545	23.39	1,623,058	20.59
Options exercised	(182,588)	7.86	(415,784)	8.26	(208,150)	8.40
Options canceled	(81,743)	11.50	(36,061)	17.99	(88,681)	22.09
Options outstanding at end of year	1,405,703	$10.23	1,795,403	$16.64	3,121,630	$19.16
Weighted-average fair value of options granted during the year	$ 15.60		$ 23.39		$ 20.59	

Number of options exercisable at end of year	1,055,677	$ 9.02	773,565	$10.22	1,280,925	$15.92
Options outstanding:						
Price range $3.16 to $12.65; weighted-average contractual life of 3.3 years					554,488	$ 9.41
Price range $12.66 to $22.14; weighted-average contractual life of 9.3 years					1,634,979	$18.93
Price range $22.15 to $31.63; weighted-average contractual life of 8.5 years					932,163	$25.38
					3,121,630	

</TABLE>

7. EARNINGS PER SHARE

The following table sets forth the computation of basic and diluted earnings per share (in thousands, except per share amounts).

<TABLE>
<CAPTION>

	1996	1997	1998
<S>	<C>	<C>	<C>
NUMERATOR			
Income from continuing operations used in computing basic and diluted earnings per share	$16,403,000	$19,637,000	$20,501,000
DENOMINATOR			
Denominator for basic earnings per share--weighted average common shares	25,142,017	27,873,392	31,974,060
Effect of dilutive securities--warrants and employee stock options	524,387	572,963	602,950
Denominator for diluted earnings per share--adjusted weighted average common shares	25,666,404	28,446,355	32,577,010

</TABLE>

Shares of common stock held in escrow pursuant to the indemnification agreements discussed in Note 10 are included in the number of shares issued and outstanding for all years presented.

8. EMPLOYEE BENEFIT PLANS

The Company has defined contribution 401(k) savings plans that cover substantially all employees meeting certain minimum eligibility requirements. Participating employees can elect to defer a portion of their compensation and contribute it to the plan on a pretax basis. The Company also matches certain amounts, as defined. Contributions made by the Company under the various plans were $256,000, $344,000 and $431,000, for the years ending December 31, 1996, 1997 and 1998, respectively.

9. INCOME TAXES

The provisions for income taxes attributable to continuing operations for the years ended December 31, consist of the following:

1996	1997	1998
(IN THOUSANDS)		

Current:			
Federal	$9,031	$ 9,143	$15,670
State	2,259	2,489	4,217
	11,290	11,632	19,887
Deferred:			
Federal	(1,192)	1,051	1,712
State	(284)	229	461
	(1,476)	1,280	2,173
Total	$9,814	$12,912	$22,060

The difference in the provisions for income taxes attributable to continuing operations and the amounts determined by applying the federal statutory rate of 35% for 1996, 1997 and 1998, to income from continuing operations before income taxes for the years ended December 31 are as follows:

<TABLE>
<CAPTION>

	1996	1997	1998
	(IN THOUSANDS)		
<S>	<C>	<C>	<C>
Tax at statutory rate	$9,176	$11,392	$14,896
State income taxes	1,515	1,345	2,213
Income from S Corporations not subject to income tax	(918)	(874)	(601)
Nondeductible merger costs	--	142	2,383
Cumulative deferred tax provision associated with the termination of S Corporation elections	--	--	2,686
Other	41	907	483
	$9,814	$12,912	$22,060

</TABLE>

Deferred income taxes reflect the impact of temporary differences between the amounts of assets and liabilities recognized for financial reporting purposes and such amounts recognized for income tax purposes.

9. INCOME TAXES--(CONTINUED)

The deferred income tax balances consist of the following:

	DECEMBER 31	
	1997	1998
	(IN THOUSANDS)	
Deferred tax liabilities:		
Property and equipment basis differences	$25,372	$35,965
Other	1,481	1,352
Total deferred tax liabilities	26,853	37,317
Deferred tax assets:		
Closure and long-term care obligations	6,100	8,314
Other expenses not currently deductible	1,190	4,135
State and federal net operating loss carryforwards	820	1,178
Other	246	326
Total deferred tax assets	8,356	13,953
Valuation allowance for deferred tax assets	(235)	(235)
Net deferred tax assets	8,121	13,718

Net deferred tax liabilities.....	$18,732	$23,599

Included in prepaid expenses and other current assets are current deferred tax assets of $126,000 and $266,000 at December 31, 1997 and 1998, respectively.

At December 31, 1998, the Company has net operating loss carryforwards of approximately $23.6 million for state income tax purposes that begin to expire in 2008 and 2009.

10. COMMITMENTS AND CONTINGENCIES

Certain shareholders are entitled to receive additional consideration from the Company in the event of future permitted landfill expansion at two sites. For permitted horizontal expansion at both landfills, the additional consideration is $.40 per cubic yard, less associated permitting costs, not to exceed $2,000,000 per site.

In connection with certain landfill acquisitions, the sellers are entitled to receive additional consideration from the Company, if regulatory approval, as defined, is obtained for expansions of permitted airspace. For permitted vertical and horizontal expansion above certain defined minimums, the additional consideration varies between approximately $.11 and $1.25 per cubic yard, less associated costs. These amounts, if any, will be capitalized when paid or payable as additional purchase price. The Company is also obligated to make royalty payments of $1.50 per ton of tonnage received at a particular landfill to a landfill's former owners. The royalty applies to tons received in excess of 400,000 annually, for each of the first five years. For each year thereafter, the $1.50 per ton royalty applies to all tonnage received and is guaranteed to be at least $600,000 annually for the life of the landfill, including any permitted expansions.

The Company is obligated to make royalty payments to a landfill's former owners of 5% of the gross revenues generated from the expanded capacity. Approximately 125 acres occupied in connection with the landfill activities is leased from a third party. Under the terms of the lease, the Company pays the property owner monthly rental equal to the greater of 3% of the landfill's gross operating receipts or $3,650. The Company is also obligated to make an additional contingent consideration payment of $1,800,000 to a landfill's former owners in the event all applicable state and local permits are received for an expansion of the landfill.

10. COMMITMENTS AND CONTINGENCIES--(CONTINUED)

In connection with the formation of the Company in 1993 through the consolidation of three groups of independent waste services companies, certain potential environmental liabilities associated with the previously filled portion of the Superior Valley Meadows landfill were identified. The range of possible loss has been estimated not to exceed $1.3 million. At the time of the consolidation of these companies into the Company, a contingent liability escrow was established to cover the highest estimated costs of redemption and monitoring with respect to the contingent liabilities. To indemnify the Company against up to $1,308,000 of these contingent liabilities, 130,800 shares of the Company's common stock otherwise issuable as part of the consolidation to the individual who was the principal shareholder of the prior owner of the site and who is now a director, executive officer and significant shareholder of the Company, were withheld from issuance. In order to preserve the Company's rights under this indemnification arrangement prior to the February 24, 1997 expiration date for advancing such types of indemnification claims, the Company formally notified the individual of the Company's claim against the withheld shares for the entire amount of the originally established liability escrow. The Company believes that the entire amount of such environmental liabilities will either be covered by the foregoing indemnification arrangement or otherwise is not expected to have a material adverse effect on the Company's results of operations or financial condition.

As of December 31, 1997, the Company or its subsidiaries have been notified

that they are potentially responsible parties (PRPs) in connection with three sites listed on the National Priorities List (NPL). When the Company concludes that it is probable that a liability has been incurred with respect to a site, provision will be made in the Company's financial statements reflecting its best estimate of the liability based on management's judgment and experience, information available from regulatory agencies and the number, financial resources and relative degree of responsibility of other potentially responsible parties who are jointly and severally liable for remediation of the site as well as the typical allocation of costs among such parties. If a range of possible outcomes is estimated and no amount within the range appears to be a better estimate than any other, then the Company will provide for the minimum amount within the range, in accordance with generally accepted accounting principles.

One NPL location is a landfill owned by the Company for which the range of total costs for remaining remediation is estimated to be between $688,000 and $2.3 million. The Company has an accrued liability of approximately $2.3 million relating to this matter. As the timing of payments is uncertain, the accrual was not measured on a discounted basis. The reasonably possible loss for this site does not exceed the amounts accrued by the Company for the selected remedial action. The Company has entered into settlement agreements with certain of the generator PRPs, in which the generator PRPs agree to contribute a total of approximately 42% of future remediation costs and the annual operating, maintenance, and monitoring costs. The former owner of the location agreed to indemnify the Company up to $2.8 million for any site liabilities the Company may incur as a PRP. The Company has been paid approximately $500,000 by the former owner. The Company and the former owner are in dispute regarding the cost of a likely remediation plan. An engineer selected by the former owner has estimated the total remediation costs to be $688,000. This dispute is now before an arbitrator. The Company has recorded as an asset approximately $2.3 million that is deemed probable of recovery from the generator PRPs and through indemnification from the former owner. The Company believes its existing financial reserves, together with the amounts paid and remaining payable by the former owner and the contribution obligations of the generator PRPs, are adequate to cover the currently anticipated remediation costs.

The Company acquired Nicholas Enterprises, Inc. (Nicholas) as part of the PenPac acquisition on September 30, 1998. Prior to the Company's acquisition of PenPac, Nicholas was named as a defendant in litigation pursuant to the New Jersey Spill Compensation and Control Act at Sharkey's Landfill, a site in New Jersey. During 1998, Nicholas was released from its liability pertaining to the site in exchange for remitting $300,000 of insurance proceeds and other additional assessments up to $50,000. Further, prior to the

acquisition by the Company, Nicholas was named as a PRP at the Cortese Landfill, an NPL site in New York pursuant to the Comprehensive Response, Compensation and Control Act. During 1994, Nicholas agreed to pay approximately $200,000 to the State of New York in final settlement of its share of past costs at the site. This amount has been paid. Nicholas has requested, but not yet received, release of liability for any subsequent costs related to this site. Although the Company has not been informed of any additional liability related to these sites, under the terms of the acquisition agreement for Nicholas, its former shareholders have agreed to indemnify the Company, to the extent not covered by insurance, for all claims arising from these sites.

As is the case with all sites, the performance of the elected remedies will be subject to periodic review by regulatory agencies. In the event the selected remedies do not perform adequately to meet applicable state and federal standards, additional remedial measures beyond those currently anticipated could be required by regulatory agencies. Implementation of any such additional remedial measures may involve substantial additional costs beyond those currently anticipated.

In connection with the AWS merger on March 31, 1998, a landfill was acquired which was subject to legal proceedings brought by the local municipality. In October 1996, the municipality filed an administrative appeal

challenging the State of Alabama Department of Environmental Management's (ADEM) decision to issue a landfill permit modification. An administrative commission appointed a judge to act as a hearing officer to oversee the permit appeal. Based upon the hearing officer's recommendation, the administrative commission in June 1997 unanimously adopted the recommendation of the hearing officer that the landfill permit modification was properly issued. Subsequently, the municipality filed an appeal of this administrative decision in state circuit court. While the Company believes it will be successful in defending the appeal of this decision, there can be no assurance that this appeal will not be determined adversely to the Company. Any such adverse decision, if ultimately upheld, could impact the ability of such landfill to accept any or certain volumes of waste and, in turn, could adversely effect the Company's results of operations. The Company has landfill assets with a net book value of $3.8 million at this site. Separately, the municipality in August 1996 filed in federal district court a citizen's suit against the landfill brought under provisions of the Clean Water Act and the Resource Conservation and Recovery Act. The Company does not believe there is a basis for a claim supporting the citizen's suit. In addition to federal claims, the municipality has alleged certain state law claims that, among other things, the prior owners of the landfill misrepresented the geology and hydrogeology of an expansion portion of the landfill, allegedly inducing the municipality to grant local approval for the expansion of the landfill. This local approval is a prerequisite for issuance of the ADEM solid waste permit. Prior to the acquisition of the landfill, the prior owners were engaged in settlement negotiations with the municipality regarding these proceedings. Since the acquisition, the Company has met with municipal officials and presented settlement offers that the municipality currently has under consideration. The Company believes that the ultimate resolution of the citizen's suit and the municipality's state law claims will not have a material adverse effect on the Company's financial condition or results of operations.

In the normal course of its business and as a result of the extensive government regulation of the solid waste industry, the Company periodically may become subject to various judicial and administrative proceedings and investigations involving federal, state or local agencies. To date, the Company has not been required to pay any material fine or judgment for violation of an environmental law. From time to time, the Company also may be subjected to actions brought by citizen's groups in connection with the permitting of landfills or transfer stations, or alleging violations of the permits pursuant to which the Company operates. The Company is also subject from time to time to claims for personal injury or property damage arising out of accidents involving its vehicles. The Company believes that the ultimate resolution of these other matters will not have a material adverse effect on the Company's financial condition or results of operations.

10. COMMITMENTS AND CONTINGENCIES--(CONTINUED)

The Company carries a range of insurance, including a commercial general liability policy and a property damage policy. The Company maintains a limited environmental impairment liability policy on its landfills and transfer stations that provides coverage, on a "claims made" basis, against certain third-party off-site environmental damage. There can be no assurance that the limited environmental impairment policy will remain in place or provide sufficient coverage for existing, but not yet known, third-party, off-site environmental liabilities.

PART III

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS AND FINANCIAL DISCLOSURE.

None.

ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS OF THE COMPANY.

The information required by this item is incorporated herein by reference to the information pertaining thereto set forth under the captions entitled "Election of Directors" and "Compliance With Section 16(a) of the Exchange Act" in the Proxy Statement.

ITEM 11. EXECUTIVE COMPENSATION.

The information required by this item is incorporated herein by reference to the information pertaining thereto set forth under the caption entitled "Executive Compensation" in the Proxy Statement.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT.

The information required by this item is incorporated herein by reference to the information pertaining thereto set forth under the caption entitled "Stock Ownership of Certain Beneficial Owners and Management" in the Proxy Statement.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS.

The information required by this item, to the extent applicable, is incorporated herein by reference to the information pertaining thereto set forth under the caption entitled "Certain Transactions" in the Proxy Statement.

PART IV

ITEM 14. EXHIBITS, FINANCIAL STATEMENT SCHEDULES, AND REPORTS ON FORM 8-K.

(a) The following documents are filed as part of this Form 10-K:

DATE FILED	DATE OF REPORT	ITEM
November 5, 1998.....	October 30, 1998	Item 2--Acquisition of GeoWaste Incorporated
December 15, 1998.....	December 15, 1998	Item 5--Restatement

of consolidated total revenues, consolidated net earnings, basic earnings per share and diluted earnings per share to reflect the use of pooling-of-interest method of accounting of GeoWaste, Incorporated acquisition

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* Exhibits to this Form 10-K will be furnished to shareholders upon advance payment of a fee of $0.20 per page, plus mailing expenses. Requests for copies should be addressed to Scott S. Cramer, Vice President, General Counsel, Superior Services, Inc., 125 South 84th Street, Suite 200, Milwaukee, Wisconsin 53214.

SCHEDULE II

VALUATION AND QUALIFYING ACCOUNTS
SUPERIOR SERVICES, INC.
(IN THOUSANDS)

<TABLE>
<CAPTION>

COL. A	COL. B	COL. C ADDITIONS		COL. D	COL. E
DESCRIPTION	BALANCE AT BEGINNING OF PERIOD	CHARGED TO COSTS AND EXPENSES	(1) CHARGED TO OTHER ACCOUNTS	DEDUCTIONS (ADDITIONS)	BALANCE AT END OF PERIOD
<S>	<C>	<C>	<C>	<C>	<C>
Year ended December 31, 1998					
Allowance for doubtful accounts.....	$ 2,524	$1,954	$ 71	$1,910(2)	$ 2,639
Closure and long-term care obligations (3).....	43,329	4,366	4,592	1,398	50,889
	$45,853	$6,320	$4,663	$3,308	$53,528
Year ended December 31, 1997					
Allowance for doubtful accounts.....	$ 1,223	$1,507	--	$ 206(2)	$ 2,524
Closure and long-term care obligation.....	34,781	3,686	7,698	2,836	43,329
	$36,004	$5,193	$7,698	$3,042	$45,853
Year ended December 31, 1996					
Allowance for doubtful accounts.....	$ 752	$1,655	$ 24	$1,208(2)	$ 1,223
Closure and long-term care obligation.....	26,334	3,593	5,618	764	34,781
	$27,086	$5,248	$5,642	$1,972	$36,004

---

(1) Doubtful accounts written off (recovered)
(2) Assumed in acquisitions
(3) Includes current and long-term portions
</TABLE>

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities and Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, as of March 25, 1999.

SUPERIOR SERVICES, INC.

By: /s/ G. WILLIAM DIETRICH

G. William Dietrich, President and Chief Executive Officer

Pursuant to the requirements of the Securities and Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Company and in the capacities indicated as of March 25, 1999.

<TABLE>
<CAPTION>

<S>	<C>	<C>
By: /s/ JOSEPH P. TATE --- Joseph P. Tate Chairman of the Board and Director	By: /s/ G. WILLIAM DIETRICH --- G. William Dietrich President, Chief Executive Officer and Director (Principal Executive Officer)	By: /s/ GEORGE K. FARR --- George K. Farr Chief Financial Officer (Principal Financial & Accounting Officer)
By: /s/ WALTER G. WINDING --- Walter G. Winding Director	By: /s/ FRANCIS J. PODVIN --- Francis J. Podvin Director	By: /s/ WARNER C. FRAZIER --- Warner C. Frazier Director
By: /s/ DONALD TAYLOR --- Donald Taylor Director		

</TABLE>

SUPERIOR SERVICES, INC.

EXHIBIT INDEX

TO FORM 10-K FOR YEAR ENDED DECEMBER 31, 1998

EXHIBIT NO.	EXHIBIT DESCRIPTION
3.0	Restated Articles of Incorporation. [Incorporated by reference to Exhibit 3.0 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
3.1	Restated Bylaws, dated January 9, 1996, as amended.
3.2	Amendments to Restated Bylaws dated February 23, 1999.
4.1	Rights Agreement dated February 21, 1997, between the Company and LaSalle National Bank, Chicago, Illinois. [Incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K, dated February 28, 1997.]
4.2	Second Amended and Restated Revolving Credit Agreement, dated September 17, 1998, among Superior Services, Inc. and Subsidiaries (the "Borrowers"), BankBoston, N.A., Bank One, Wisconsin, Harris Trust and Savings Bank, LaSalle National Bank, Bank of America National Trust and Savings Association, Firstar Bank Milwaukee, N.A., Fleet Bank, N.A., Paribas, PNC Bank, National Association, Comerica Bank, Fifth Third Bank, Hibernia National Bank (the "Banks") and BankBoston, N.A., as Agent, Bank One, Wisconsin, as Co-Agent, Harris Trust and Savings Bank, as Co-Agent,

	LaSalle National Bank, as Co-Agent and Bank of America National Trust and Savings Association, as Co-Agent. [Incorporated by reference to Exhibit 4.8 to the Company's Form 10-Q for the period ended September 30, 1998.]
10.0**	Stock Option Agreement, dated as of February 25, 1993, and as amended on May 5, 1995 and August 15, 1995, and November 29, 1995, between George K. Farr and the Company. [Incorporated by reference to Exhibit 10.1 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.1**	Stock Option Agreement, dated as of February 14, 1995, and as amended on May 16, 1995, August 15, 1995 and November 29, 1995, between G. William Dietrich and the Company. [Incorporated by reference to Exhibit 10.2 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.2**	Amendment to Restated Option Agreement dated November 26, 1996 between G. William Dietrich and the Company. [Incorporated by reference to Exhibit 10.2 filed with the Company's Form 10-K for the year ended December 31, 1997.]
10.3**	Employment Agreement, dated as of September 1, 1993 and as amended August 15, 1995, between Peter J. Ruud and the Company. [Incorporated by reference to Exhibit 10.3 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.4**	Noncompetition Agreement, dated February 14, 1995, between G. William Dietrich and the Company. [Incorporated by reference to Exhibit 10.4 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.5**	Key Executive Employment and Severance Agreement, dated August 15, 1995, between G. William Dietrich and the Company. [Incorporated by reference to Exhibit 10.5 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.6**	Key Executive Employment and Severance Agreement, dated August 15, 1995, between George K. Farr and the Company. [Incorporated by reference to Exhibit 10.6 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]

EXHIBIT NO.	EXHIBIT DESCRIPTION
10.7**	Key Executive Employment and Severance Agreement, dated August 15, 1995, between Peter J. Ruud and the Company. [Incorporated by reference to Exhibit 10.7 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.8**	1993 Incentive Stock Option Plan. [Incorporated by reference to Exhibit 10.8 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.9**	Form of Stock Option Agreement under 1993 Stock Option Plan. [Incorporated by reference to Exhibit 10.9 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.10**	1996 Equity Incentive Plan. [Incorporated by reference to Exhibit 10.10 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996.]
10.11**	Amendment to the Superior Services, Inc. 1996 Equity Incentive Plan, dated November 24, 1998.
10.12**	Superior Services, Inc. Outside Directors Deferred Fee Plan (supplements the terms of the Superior Services, Inc. 1996 Equity Incentive Plan).
10.13**	Form of Non-Employee Director Non-Qualified Stock Option Agreement under 1996 Equity Incentive Plan. [Incorporated by reference to Exhibit 10.11 filed with the Company's Form S-1 Registration Statement No. 333-240, dated January 9, 1996, as amended.]
10.14*	Form of Key Employee Stock Option Agreement under 1996 Equity Incentive Plan.

10.15**	Employment Agreement between the Company and Scott S. Cramer dated as of July 1, 1997. [Incorporated by reference to Exhibit 10.14 filed with the Company's Form 10-K for the year ended December 31, 1998.]
10.16**	Employment Agreement between the Company and Gary Blacktopp dated as of January 1, 1997, and amended as of August 26, 1997. [Incorporated by reference to Exhibit 10.15 filed with the Company's Form 10-K for the year ended December 31, 1997.]
10.17**	Form of Amendment of Key Executive Employment and Severance Agreements entered into by each of G. William Dietrich, George K. Farr, and Peter J. Ruud.
10.18**	Amendment to Key Executive Employment and Severance Agreement between Superior Services, Inc. and George K. Farr, dated February 24, 1998. [Incorporated by reference to Exhibit 10.17 filed with the Company's Form 10-Q for the period ended March 31, 1998.]
10.19**	Key Executive Employment and Severance Agreement between Superior Services, Inc. and Joseph P. Tate, dated August 18, 1998.
10.20**	Amendment No. 2 to Key Executive Employment and Severance Agreement between Superior Services, Inc. and G. William Dietrich, dated August 18, 1998, supplementing and amending the Key Employment and Severance Agreement, dated as of August 15, 1995, as previously amended.
10.21**	Amendment No. 2 to Key Executive Employment and Severance Agreement between Superior Services, Inc. and George K. Farr, dated August 18, 1998, supplementing and amending the Key Employment and Severance Agreement, dated as of August 15, 1995, as previously amended.
10.22**	Amendment No. 2 to Key Executive Employment and Severance Agreement between Superior Services, Inc. and Peter J. Ruud, dated August 18, 1998, supplementing and amending the Key Employment and Severance Agreement, dated as of August 15, 1995, as previously amended.
10.23**	Amendment to Employment Agreement between the Company and G. William Dietrich, dated August 18, 1998, supplementing and amending the Employment Agreement, dated January 1, 1996.

EXHIBIT NO.	EXHIBIT DESCRIPTION
10.24**	Amendment to Employment Agreement between the Company and Peter J. Ruud, dated August 18, 1998, supplementing and amending the Employment Agreement, dated January 1, 1996.
10.25**	Amendment to Employment Agreement Between the Company and George K. Farr, dated August 18, 1998, supplementing and amending the Employment Agreement, dated January 1, 1996.
10.26**	Employment Agreement between the Company and G.W. Dietrich dated January 1, 1996 [incorporated by reference to Exhibit 10.14 to the Company's Form 10-Q for the period ended March 31, 1996].
10.27**	Employment Agreement between the Company and George K. Farr dated January 1, 1996 [incorporated by reference to Exhibit 10.15 to the Company's Form 10-Q for the period ended March 31, 1996].
10.28**	Second Amendment to Employment Agreement between the Company and Peter J. Ruud dated January 1, 1996 [incorporated by reference to Exhibit 10.16 to the Company's Form 10-Q for the period ended March 31, 1996].
10.29**	Second Amendment and Amendment No. 3 to Employment Agreement between the Company and Gary Blacktopp dated August 18, 1998 and November 24, 1998, respectively, supplementing and amending the Employment Agreement dated January 1, 1997, as previously amended.
10.30**	Amendment and Amendment No. 2 to Employment Agreement between the Company and Scott Cramer dated August 18, 1998 and November 24, 1998, respectively, supplementing and amending the Employment Agreement dated July 1, 1997.
10.31**	Amendment and Amendment No. 2 to Employment Agreement between the Company and John King dated August 18, 1998 and November 24, 1998, respectively, supplementing and amending the Employment Agreement dated January 1, 1997.
10.32**	Employment Agreement between the Company and James M. Dancy,

	Jr. dated September 14, 1998, as amended October 2, 1998.
10.33**	Employment Agreement between the Company and Paul Jenks dated September 21, 1998.
10.34**	Employment Agreement between the Company and Philip J. Auld dated October 5, 1998.
10.35**	Employment Agreement between the Company and Larry E. Goswick dated December 7, 1998.
10.36**	Superior Services, Inc. 1999 Management Incentive Plan.
21	List of subsidiaries as of December 31, 1998.
23a	Consent of Ernst & Young LLP.
23b	Consent of PricewaterhouseCoopers LLP.
27	Financial Data Schedule.
99	Proxy Statement to the Company's 1998 Annual Shareholders meeting scheduled to be held, May 11, 1999. [To be filed with the Commission prior to 120 days after December 31, 1998, and incorporated by reference herein to the extent indicated in Part III to this Form 10-K.]

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*The exhibits, schedules and ancillary documents to the listed agreement are not being filed herewith because the Company believes that the information contained in such exhibits, schedules and ancillary documents should not be considered material to an investment decision in the Company. The listed agreement includes a list briefly identifying the contents of all omitted exhibits, schedules and ancillary documents. The Company agrees to furnish supplementally to the Commission (but not to file) a copy of any such exhibit, schedule or ancillary document upon request.

**This exhibit is a management contract or compensatory plan or arrangement required to be filed as an exhibit to the Form 10-K pursuant to Item 14 of Form 10-K.

EXHIBIT 3.1

AMENDED AND RESTATED BY-LAWS
OF
SUPERIOR SERVICES, INC.

(Adopted as of November 29, 1995)

ARTICLE I.
OFFICES

ss. 1.01. Business Office.

The Corporation's principal office shall be within the State of Wisconsin and shall be located in Milwaukee County. The Corporation may have such other offices, either within or without the State of Wisconsin, as the Board of Directors may designate or as the Corporation's business may require from time to time. The Corporation shall maintain at its principal office a copy of certain records, as required by the Wisconsin Business Corporation Law (the "Act").

ss. 1.02. Registered Office.

The Corporation's registered office required by the Act to be maintained in the State of Wisconsin shall be the place designated by resolution of the Corporation's Board of Directors and may be, but need not be, identical to the principal office in the State of Wisconsin. The address of the registered office may be changed from time to time.

ARTICLE II.
SHAREHOLDERS

ss. 2.01. Annual Shareholder Meeting.

The annual meeting of the shareholders shall be held on the second Tuesday in May in each year at the hour of 10:00 a.m., or at such other time and date as may be fixed by or under the authority of the Board of Directors, as they deem appropriate in the good faith exercise of their business judgment, for the purposes of electing directors and for the transaction of such other business as may come before the meeting. If the day fixed for the annual meeting shall be a legal holiday in the State of Wisconsin, such meeting shall be held at the same time on the next succeeding business day. If the election of directors shall not be held on the day designated herein for the annual meeting of the shareholders, or at any adjournment thereof, the Board of Directors shall cause the election to be held at a special meeting of the shareholders as soon thereafter as conveniently may be held.

ss. 2.02. Special Shareholder Meetings.

(a) Generally. Special meetings of the shareholders, for any purpose or purposes, may be called by (1) the Chairperson of the Board, (2) the President, (3) the Board of Directors or such officers as the Board of Directors may authorize from time to time, or (4) the President or Secretary upon the written request of the holders of record of at least one-tenth of all the outstanding shares of the Corporation entitled to vote on any issue at the meeting. The party calling the special meeting shall designate the date and hour of the meeting, which date shall not be more than seventy (70) days after the demand record date, as specified herein.

(b) Meetings Called by Shareholders. For purposes of determining the number of shareholders necessary to demand a special meeting of the shareholders, the record date (the "demand record date") shall be the sixtieth (60th) day preceding the date of the special shareholder meeting. The requisite number of shareholders demanding such a meeting (the "demanding shareholders") shall deliver a written request to the President or Secretary, via hand delivery or registered mail, within fifteen (15) days after the demand record date. The costs of any special meeting, including, without limitation, the costs or expenses of preparing and mailing the notice of meeting and any related proxy materials shall be the responsibility of the demanding shareholders.

(c) Notice Requirements. Upon delivery to the President or Secretary of a written request by the demanding shareholders, stating the purpose(s) of the requested meeting, dated and signed by the person(s) entitled to request such a meeting, it shall be the duty of the officer to whom the request is delivered to give, within thirty (30) days of such delivery, notice of the meeting to the shareholders. Notice of any special meeting shall be given in the manner provided in ss. 2.04 of these By-laws. Only business within the purpose(s) described in the special meeting notice shall be conducted at a special shareholders meeting.

(d) Independent Verification. The Board may utilize independent inspectors to verify that demand has properly been made by the requisite ten percent (10%) of the outstanding shares of the Corporation, and that the procedures required by this Section 2.02 have been followed.

ss. 2.03. Place of Shareholder Meeting.

The Board of Directors may design any place, either within or without the State of Wisconsin, as the place of meeting for any annual or for any special meeting called by the Board of Directors. A waiver of notice signed by all persons entitled to vote at a meeting also may designate any place, either within or without the State of Wisconsin, as the place for the holding of such meeting. If no designation is made by the Board of Directors, or if a special meeting be otherwise called, the place of the meeting shall be the Corporation's principal business office in the State of Wisconsin, but any meeting may be adjourned to reconvene at any place designated by vote of a majority of the

shares represented thereat.

ss. 2.04. Notice of Shareholder Meeting.

(a) Required Notice. Unless otherwise required by the Act, written notice stating the place, day and hour of any annual or special shareholder meeting shall be delivered not less than ten (10) nor more than sixty (60) days before the meeting date, either personally or by mail, by or at the direction of the President, the Board of Directors, or other persons calling the meeting, to each shareholder of record entitled to vote at such meeting and to any other shareholder entitled by the Act or the Articles of Incorporation to receive notice of the meeting. Notice shall be deemed to be effective at the earlier of: (1) when deposited in the United States mail, addressed to the shareholder at his or her address as it appears on the Corporation's stock transfer books, with postage thereon prepaid; (2) on the date shown on the return receipt if sent by registered or certified mail, return receipt requested, and the receipt is signed by or on behalf of the addressee; (3) when received; or (4) 5 days after deposit in the United States mail, if mailed postpaid and correctly addressed to an address other than that shown in the Corporation's current record of shareholders.

(b) Adjourned Meeting. If any shareholder meeting is adjourned to a different date, time, or place, notice need not be given of the new date, time, and place, if the new date, time, and place is announced at the meeting before adjournment. But if a new record date for the adjourned meeting is or must be fixed (see ss. 2.05 of this Article II), then notice must be given pursuant to the requirements of paragraph (a) of this ss. 2.04, to those persons who are shareholders as of the new record date.

(c) Waiver of Notice. A shareholder may waive notice of meeting (or any notice required by the Act, Articles of Incorporation, or By-laws), by a writing signed by the shareholder entitled to the notice, which is delivered to the Corporation (either before or after the date and time stated in the notice) for inclusion in the minutes or filing with the corporate records.

A shareholder's attendance at a meeting:

(i) waives objection to lack of notice or defective notice of the meeting, unless the shareholder at the beginning of the meeting objects to holding the meeting or transacting business at the meeting;

(ii) waives objection to consideration of a particular matter at the meeting that is not within the purpose or purposes described in the meeting notice, unless the shareholder objects to considering the matter when it is presented.

(d) Contents of Notice. The notice of each special shareholder meeting shall include a description of the purpose or purposes for which the meeting is called. If a purpose of any shareholder meeting is to consider either: (1) a proposed amendment to the Articles of Incorporation (including any restated articles requiring shareholder approval); (2) a plan of merger or share exchange; (3) the sale, lease, exchange or other disposition of all, or substantially all, of the Corporation's property; (4) the dissolution of the Corporation; or (5) the removal of a director, the notice must so state and be accompanied by, respectively, a copy

or summary of the: (1) articles of amendment; (2) plan of merger or share exchange; or (3) transaction for disposition of the Corporation's property. If the proposed corporate action creates dissenters' rights, the notice must state that shareholders are, or may be entitled to assert dissenters' rights, and must be accompanied by a copy of Section 180.1301 of the Act. Except as provided in this ss. 2.04(d), or as provided in the Corporation's Articles of Incorporation, or otherwise in the Act, the notice of an annual shareholder meeting need not include a description of the purpose or purposes for which the meeting is called.

ss. 2.05. Notice of Shareholder Business and Nomination of Directors.

(a) Annual Meetings.

(i) Nominations of persons for election to the Board of Directors of the Corporation and the proposal of business to be considered by the shareholders may be made at an Annual Meeting (A) pursuant to the Corporation's notice of meeting, (B) by or at the direction of the Board of Directors or (C) by any shareholder of the Corporation who is a shareholder of record at the time of giving of notice provided for in this By-law and who is entitled to vote at the meeting and complies with the notice procedures in this Section 2.05.

(ii) For nominations or other business to be properly brought before an Annual Meeting by a shareholder pursuant to clause (C) of Paragraph (a)(i) of this Section 2.05, the shareholder must have given timely notice thereof in writing to the Secretary of the Corporation. To be timely, a shareholder's notice shall be received by the Secretary of the Corporation at the principal offices of the Corporation not less than 60 days nor more than 90 days prior to the second Tuesday in the month of May; provided, however, that in the event that the date of the Annual Meeting is advanced by more than 30 days or delayed by more than 60 days from the second Tuesday in the month of May, notice by the shareholder to be timely must also be so received not earlier than the 90th day prior to the date of such Annual Meeting and not later than the close of business on the later of (x) the 60th day prior to such Annual Meeting and (y) the 10th day

following the day on which public announcement of the date of such meeting is first made. Such shareholder's notice shall be signed by the shareholder of record who intends to make the nomination or introduce the other business (or his duly authorized proxy or other representative), shall bear the date of signature of such shareholder (or proxy or other representative) and shall set forth: (A) the name and address, as they appear on this Corporation's books, of such shareholder and the beneficial owner or owners, if any, on whose behalf the nomination or proposal is made; (B) the class and number of shares of the Corporation which are beneficially owned by such shareholder or beneficial owner or owners; (C) a representation that such shareholder is a holder of record of shares of the Corporation entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to make the nomination or introduce the other business specified in the notice; (D) in the case of any proposed nomination for election or re-election as a director, (i) the name and

residence address of the person or persons to be nominated, (ii) a description of all arrangements or understandings between such shareholder or beneficial owner or owners and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination is to be made by such shareholder, (iii) such other information regarding each nominee proposed by such shareholder as would be required to be disclosed in solicitations of proxies for elections of directors, or would be otherwise required to be disclosed, in each case pursuant to Regulation 14A under the Securities and Exchange Act (the "Exchange Act"), including any information that would be required to be included in a proxy statement filed pursuant to Regulation 14A had a nominee been nominated by the Board of Directors and (iv) the written consent of each nominee to be named in a proxy statement and to serve as a director of the Corporation if so elected; and (E) in the case of any other business that such shareholder proposes to bring before the meeting, (i) a brief description of the business desired to be brought before the meeting and, if such business includes a proposal to amend these By-laws, the language of the proposed amendment, (ii) such shareholder's and beneficial owner's or owners' reasons for conducting such business at the meeting, and (iii) any material interest in such business of such shareholder and beneficial owner or owners.

(b) Special Meetings. Only such business shall be conducted at a Special Meeting as shall have been described in the notice of meeting sent to shareholders pursuant to Section 2.04(d) of these By-laws. Nominations of persons for election to the Board of Directors may be made at a Special Meeting at which directors are to be elected pursuant to such notice of meeting (i) by

or at the direction of the Board of Directors or (ii) by any shareholder of the Corporation who (A) is a shareholder of record at the time of giving of such notice of meeting, (B) is entitled to vote at the meeting and (C) complies with the notice procedures set forth in this Section 2.05. Any shareholder desiring to nominate persons for election to the Board of Directors at such a Special Meeting shall cause a written notice to be received by the Secretary of the Corporation at the principal offices of the Corporation not earlier than 90 days prior to such Special Meeting and not later than the close of business on the later of (x) the 60th day prior to such Special Meeting and (y) the 10th day following the day on which public announcement is first made of the date of such Special Meeting and of the nominees proposed by the Board of Directors to be elected at such meeting. Such written notice shall be signed by the shareholder of record who intends to make the nomination (or his duly authorized proxy or other representative), shall bear the date of signature of such shareholder (or proxy or other representative) and shall set forth: (A) the name and address, as they appear on the Corporation's books, of such shareholder and the beneficial owner or owners, if any, on whose behalf the nomination is made; (B) the class and number of shares of the Corporation which are beneficially owned by such shareholder or beneficial owner or owners; (C) a representation that such shareholder is a holder of record of shares of the Corporation entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to make the nomination specified in the notice; (D) the name and residence address of the person or persons to be nominated; (E) a description of all arrangements or understandings between such shareholder or beneficial owner or owners and each nominee and other person or persons (naming such person or

persons) pursuant to which the nomination is to be made by such shareholder; (F) such other information regarding each nominee proposed by such shareholder as would be required to be disclosed in solicitations of proxies for elections of directors, or would be otherwise required to be disclosed, in each case pursuant to Regulation 14A under the Exchange Act, including any information that would be required to be included in a proxy statement filed pursuant to Regulation 14A had the nominee been nominated by the Board of Directors; and (G) the written consent of each nominee to be named in a proxy statement and to serve as a director of the Corporation if so elected.

(c) General.

(i) Only persons who are nominated in accordance with the procedures set forth in this Section 2.05 shall be eligible to serve as directors. Only such business shall be conducted at an Annual Meeting or Special Meeting as shall have been brought before such meeting in accordance with the procedures set forth in this Section 2.05. The chairman of the meeting shall have the power and duty to determine whether a nomination or any business proposed to be brought before the meeting was made in accordance with the procedures set forth in this Section 2.05 and, if any proposed nomination or

business is not in compliance with this Section 2.05 to declare that such defective proposal shall be disregarded.

(ii) For purposes of this Section 2.05, "public announcement" shall mean disclosure in a press release reported by the Dow Jones News Service, Associated Press or comparable national news service or in a document publicly filed by the Corporation with the Securities and Exchange Commission pursuant to Section 13, 14 or 15(d) of the Exchange Act.

(iii) Notwithstanding the foregoing provisions of this Section 2.05, a shareholder shall also comply with all applicable requirements of the Exchange Act and the rules and regulations thereunder with respect to the matters set forth in this Section 2.05. Nothing in this Section 2.05 shall be deemed to limit the Corporation's obligation to include shareholder proposals in its proxy statement if such inclusion is required by Rule 14a-8 under the Exchange Act.

ss. 2.06. Fixing of Record Date.

For the purpose of determining shareholders entitled to notice of or to vote at any meeting of shareholders, or any adjournment thereof, or shareholders entitled to receive payment of any distribution or dividend, or in order to make a determination of shareholders for any other proper purpose, the Board of Directors may fix in advance a date as the record date. Such record date shall be not more than seventy (70) days prior to the date on which the particular action requiring such determination of shareholders is to be taken. If no such record date is fixed, the record date for determination of such shareholders shall be at the close of business on:

(a) With respect to an annual shareholder meeting or any special shareholder meeting called by the Board of Directors or any person specifically authorized by the Board or these By-laws to call a meeting, the day before the first notice is delivered to shareholders;

(b) With respect to a special shareholder's meeting demanded by the shareholders, the date the first shareholder signs the demand;

(c) With respect to the payment of a share dividend, the date the Board authorizes the share dividend;

(d) With respect to actions taken in writing without a meeting (pursuant to Article II, ss. 2.12), the date the first shareholder signs a consent;

(e) With respect to a distribution to shareholders, (other than one

involving a repurchase or acquisition of shares), the date the Board authorizes the distribution; and

(f) With respect to any other matter for which such a determination is required, as provided by law.

When a determination of shareholders entitled to vote at any meeting of shareholders has been made as provided in this section, such determination shall apply to any adjournment thereof unless the Board of Directors fixes a new record date which it must do if the meeting is adjourned to a date more than 120 days after the date fixed for the original meeting.

ss. 2.07. Voting Lists.

The officer or agent having charge of the stock transfer books for shares of the Corporation shall make, before each meeting of shareholders, a complete list of the shareholders entitled to vote at such meeting, or any adjournment thereof, arranged in alphabetical order, with the address of and the number of shares held by each. The list must be arranged by voting group, if such exists, and within each voting group by class or series of shares. The shareholder list shall be subject to inspection at the Corporation's principal office by any shareholder at any time during usual business hours for any proper purpose, beginning two (2) business days after notice is given of the meeting for which the list was prepared. Such list also shall be produced and kept open at the time and place of the meeting and shall be subject to the inspection of any shareholder during the meeting for purposes related to the meeting. A shareholder, or his or her agent or attorney, is entitled on written demand to inspect and, subject to the requirements of the Act, to copy the list during regular business hours and at the shareholder's expense, during the period it is available for inspection. The Corporation shall maintain the shareholder list in written form or in another form capable of conversion into written form within a reasonable time. Notwithstanding the foregoing provision to the contrary, the Corporation's failure or refusal to prepare or make available the shareholder list shall not affect the validity of any action taken at such shareholder meeting.

ss. 2.08. Shareholder Quorum and Voting Requirements.

If the Articles of Incorporation or the Act provide for voting by a single voting group on a matter, action on that matter is taken when voted upon by the voting group.

Shares entitled to vote as a separate voting group may take action on a matter at a meeting only if a quorum of those shares exists with respect to that matter. Unless the Articles of Incorporation or the Act provide otherwise, a majority of the votes entitled to be cast on the matter by the voting group constitutes a quorum of that voting group for action on that matter.

If the Articles of Incorporation or the Act provides for voting by two (2) or more voting groups on a matter, action on that matter is taken only when voted upon by each of those voting groups counted separately. Action may be taken by one voting group on a matter even though no action is taken by another voting group entitled to vote on the matter.

Once a share is represented for any purpose at a meeting, it is deemed present for quorum purposes for the remainder of the meeting and for any adjournment of that meeting unless a new record date is or must be set for that adjourned meeting. However, a share represented at a meeting solely for the purpose of objecting to the holding of the meeting or to the transaction of business at the meeting shall not be deemed present at the meeting for quorum purposes.

If a quorum exists, action on a matter (other than the election of directors) by a voting group is approved if the votes cast within the voting group favoring the action exceed the votes cast opposing the action, unless the Articles of Incorporation or the Act require a greater number of affirmative votes.

ss. 2.09. Proxies.

Except as otherwise provided by the Act, at all meetings of shareholders, a shareholder may vote in person, or vote by proxy which is executed in writing by the shareholder or which is executed by his duly authorized attorney-in-fact. Such proxy shall be filed with the secretary of the Corporation or other person authorized to tabulate votes before or at the time of the meeting. No proxy shall be valid after eleven (11) months from the date of its execution unless otherwise provided in the proxy. Unless otherwise provided in the appointment form, a proxy appointment may be revoked at any time before it is voted, either by written notice filed with the Secretary or other officer or agent of the Corporation authorized to tabulate votes, or by oral notice given by the shareholder during the meeting. The presence of a shareholder who has filed his or her proxy appointment shall not of itself constitute a revocation.

ss. 2.10. Voting of Shares.

Unless otherwise provided in the Articles of Incorporation or the Act, each outstanding share entitled to vote shall be entitled to one vote upon each matter submitted to a vote at a meeting of shareholders.

Except as provided by specific court order, no shares held by another corporation, if a majority of the shares entitled to vote for the election of directors of such other corporation are held by the Corporation, shall be voted at any meeting or counted in determining the total number of outstanding shares at any given time for purposes of any meeting. Provided, however, the preceding

sentence shall not limit the Corporation's power to vote any shares, including its own shares, held by it in a fiduciary capacity.

Redeemable shares are not entitled to vote after notice of redemption is mailed to the holders and a sum sufficient to redeem the shares has been deposited with a bank, trust company, or other financial institution under an irrevocable obligation to pay the holders the redemption price on surrender of the shares.

ss. 2.11. Corporation's Acceptance of Votes.

(a) If the name signed on a vote, consent, waiver, or proxy appointment corresponds to the name of a shareholder, the Corporation, if acting in good faith, is entitled to accept the vote, consent, waiver, or proxy appointment and give it effect as the act of the shareholder.

(b) If the name signed on a vote, consent, waiver, or proxy appointment does not correspond to the name of its shareholder, the Corporation, if acting in good faith, is nevertheless entitled to accept the vote, consent, waiver, or proxy appointment and give it effect as the act of the shareholder if:

(i) the shareholder is an entity as defined in the Act and the name signed purports to be that of an officer or agent of the entity;

(ii) the name signed purports to be that of an administrator, executor, guardian, or conservator representing the shareholder and, if the Corporation requests, evidence of fiduciary status acceptable to the Corporation has been presented with respect to the vote, consent, waiver, or proxy appointment;

(iii) the name signed purports to be that of a receiver or trustee in bankruptcy of the shareholder and, if the Corporation requests, evidence of this status acceptable to the Corporation has been presented with respect to the vote, consent, waiver, and proxy appointment;

(iv) the name signed purports to be that of a pledgee, beneficial owner, or attorney-in-fact of the shareholder and, if the Corporation requests, evidence acceptable to the Corporation of the signatory's authority to sign for the shareholder has been presented with respect to the vote, consent, waiver, or proxy appointment;

(v) two or more persons are the shareholder as covenants or fiduciaries and the name signed purports to be the name of at least one of the co-owners and the person signing appears to be acting on behalf of all the co-owners.

(c) The Corporation is entitled to reject a vote, consent, waiver, or proxy appointment if the secretary or other officer or agent authorized to tabulate votes, acting in good faith, has reasonable basis for doubt about the validity of the signature on it or about the signatory's authority to sign for the shareholder.

(d) The Corporation and its officer or agent who accepts or rejects a vote, consent, waiver, or proxy appointment in good faith and in accordance with the standards of this section are not liable in damages to the shareholder for the consequences of the acceptance or rejection.

(e) Corporate action based on the acceptance or rejection of a vote, consent, waiver, or proxy appointment under this section is valid unless a court of competent jurisdiction determines otherwise.

ss. 2.12. Unanimous Consent Without Meeting.

Any action required or permitted to be taken at a meeting of the shareholders may be taken without a meeting if one or more consents in writing, setting forth the action so taken, shall be signed by all of the shareholders entitled to vote with respect to the subject matter thereof and are delivered to the Corporation for inclusion in the minute book. A consent signed under this section has the effect of a meeting vote and may be described as such in any document.

ss. 2.13. Dissenters' Rights.

Each shareholder shall have the right to dissent from action by the Corporation and obtain payment for his or her shares when so authorized by the Act, the Articles of Incorporation, these By-laws, or by resolution of the Board of Directors.

ss. 2.14. Conduct of Meetings.

The Chairperson of the Board, if one has been elected, or if none has been elected, the President, or in his or her absence the Vice-President, and in his or her absence, any person chosen by the shareholders present, shall call the meeting of the shareholders to order and shall act as Chairman of the meeting, and the Secretary of the Corporation shall act as Secretary of all meetings of the shareholders, except that the presiding officer may appoint any Assistant Secretary or other person to act as Secretary of the meeting.

ARTICLE III.
BOARD OF DIRECTORS

ss. 3.01. General Powers; Number, Tenure and Qualification.

All corporate powers shall be exercised by or under the authority of, and the Corporation's business and affairs shall be managed under the direction of, the Board of Directors.

The number of directors shall be fixed by a resolution adopted by a majority of the directors then in office, or by amendment of these By-laws, but in no event shall there be less than seven (7) directors, and a decrease in the number of directors shall not shorten the term of office of an incumbent director. The Board of Directors shall be divided into three classes as nearly equal in number as may be, with the term of office of one class expiring each year. At the annual meeting of shareholders in 1996, directors of the first class shall be elected to hold office for a term expiring at the Corporation's 1997 annual meeting; directors of the second class shall be elected to hold office for a term expiring at the Corporation's 1998 annual meeting; and directors of the third class shall be elected to hold office for a term expiring at the Corporation's 1999 annual meeting. At each annual meeting of the shareholders following such initial classification and election, directors elected to succeed those directors whose terms expire shall be elected for a term of office to expire at the third successive annual meeting of the shareholders after their election. When the number of directors is changed, any newly created directorships or any decrease in directorships shall be so apportioned among the classes as to make all classes as nearly equal in number as possible.

ss. 3.02. Election.

Unless otherwise provided in the Articles of Incorporation, directors are elected by a plurality of the votes cast by the shares entitled to vote in the election at a meeting at which a quorum is present.

ss. 3.03. Regular Meetings.

A regular meeting of the Board of Directors shall be held without other notice than this By-law immediately after, and at the same place as, the annual meeting of shareholders, and each adjourned session thereof. The Board of Directors may provide, by resolution, the time and place, either within or without the State of Wisconsin, for the holding of additional regular meetings without other notice than such resolution. Any such regular meeting may be held by any means of communication as permitted by ss. 3.08.

ss. 3.04. Special Meetings.

Special meetings of the Board of Directors may be called by or at the request of the Chairperson of the Board, if one has been elected, the President or any four (4) directors. The person or persons authorized to call special meetings of the Board of Directors may fix any time and any place, either within or without the State of Wisconsin, as the time and place for holding any special meeting of the Board of Directors called by them. If no place is fixed by the person calling the meeting, the place of meeting shall be the Corporation's principal office in the State of Wisconsin. Any such special meeting may be held

by any means of communication as permitted by ss. 3.08.

ss. 3.05. Notice of Special Meetings; Waiver of Notice.

Notice stating the time and place of any special meeting of the Board of Directors shall be given at least twenty-four (24) hours previously thereto by written notice delivered

personally or mailed to each director at his or her business address, or such other address as designated in writing to the Secretary, or by telephone or telegram. If mailed, such notice shall be deemed to be effective with the earlier of: (1) when received, or (2) five days after deposit in the United States Mail, addressed to the director's business office, with postage thereon prepaid; or (3) the date shown on the return receipt if sent by registered or certified mail, return receipt requested, and the receipt is signed by or on behalf of the director. If notice be given by telephone or telegram, such notice shall be deemed to be delivered when the notice is given personally by telephone or when the telegram is delivered to the telegraph company. Whenever any notice is required to be given to any director of the Corporation under the provisions of these By-laws or under the provisions of the Articles of Incorporation or under the provisions of any statute, a waiver thereof in writing, signed at any time, whether before or after the time of the meeting, by the director entitled to such notice, shall be deemed equivalent to the giving of such notice. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting and objects thereat to the transaction of the business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

ss. 3.06. Director Quorum.

Except as otherwise specified by law or the Articles of Incorporation or these By-laws, a majority of the number of directors fixed in the manner provided by ss. 3.01 of this Article III shall constitute a quorum for the transaction of business at any meeting of the Board of Directors.

A majority of the number of directors appointed to serve on a committee as authorized in ss. 3.15 of these By-laws shall constitute a quorum for the transaction of business at any committee meeting. These provisions shall not, however, apply to the determination of a quorum for actions taken under emergency By-laws or any other provisions of these By-laws that fix different quorum requirements.

ss. 3.07. Voting Requirement.

The affirmative vote of the majority of the directors present at a

meeting at which a quorum is present shall be the act of the Board of Directors or a committee of the Board of Directors. This provision shall not, however, apply to any action taken by the Board of Directors pursuant to ss. 3.14 or Article X of these By-laws, or in the event the affirmative vote of a greater number of directors is required by the Act, the Articles of Incorporation, or any other provision of these By-laws.

ss. 3.08. Meetings by Telephonic Communication.

To the extent provided in these By-laws, the Board of Directors, or any committee of the Board, may, in addition to conducting meetings in which each director participates in person, and notwithstanding any place set forth in the notice of the meeting or these By-laws,

conduct any regular or special meeting by the use of any electronic means of communication, such as by conference telephone, provided all participating directors may simultaneously hear each other during the meeting. Before the commencement of any business at a meeting at which any directors do not participate in person, all participating directors shall be informed that a meeting is taking place at which official business may be transacted.

ss. 3.09. Director's Assent.

A director who is present at a meeting of the Board of Directors or a committee of the Board of Directors when corporate action is taken is deemed to have assented to the action taken unless: (1) the director objects at the beginning of the meeting (or promptly upon the director's arrival) to holding it or transacting business at the meeting; or (2) the director dissents or abstains from the action taken and minutes of the meeting are prepared that show the director's dissent or abstention from the action; (3) the director dissents or abstains from an action taken, minutes of the meeting are prepared that fail to show the director's dissent or abstention from the action taken and the director delivers to the Corporation a written notice of that failure that complies with Section 180.0141 of the Act promptly after receiving the minutes; or (4) the director delivers written notice of his or her dissent or abstention to the presiding officer of the meeting before its adjournment or to the Corporation immediately after adjournment of the meeting. The right of dissent or abstention is not available to a director who votes in favor of the action taken.

ss. 3.10. Conduct of Meetings.

The Chairperson of the Board, if one has been elected, or if none has been elected, the President, and in his absence the Vice-Presidents in the order appointed under ss. 4.11 of Article IV, and in their absence, any director chosen by the directors then present, shall call meetings of the Board of Directors to order and shall act as Chairman of the meeting. The Secretary of the Corporation shall act as secretary of all meetings of the Board of

Directors, but in the absence of the secretary, the presiding officer may appoint any Assistant secretary or any director or other person present to act as secretary of the meeting.

ss. 3.11. Removal; Resignation.

(a) Any director may be removed from office with or without cause, but only by the affirmative vote of shareholders holding at least sixty-six and two-thirds percent (66-2/3%) of the voting power of the then outstanding shares of all classes of capital stock of the Corporation generally possessing voting rights in the election of directors, considered for this purpose as a single class; provided, however, that if the Board of Directors by resolution adopted by the Requisite Vote shall have recommended removal of a director, then the shareholders may remove such director from office with or without cause by a majority of such outstanding shares.

(b) A director may resign at any time by filing a written resignation with the Secretary of the Corporation.

ss. 3.12. Vacancies.

Any vacancy occurring on the Board of Directors, including a vacancy crested by an increase in the number of directors, shall be filled by the Board of Directors. If the directors remaining in office constitute fewer than a quorum of the Board, then the vacancy shall be filled by the affirmative vote of a majority of all directors remaining in office. Any director elected to fill such vacancy shall serve as a director until the next election of the class for which such director shall have been elected, and until his or her successor shall be elected and qualified.

ss. 3.13. Compensation and Expenses.

The Board of Directors, irrespective of any personal interest of any of its members, may (1) establish reasonable compensation of all directors for services to the Corporation as directors or may delegate this authority to an appropriate committee, (2) provide for, or delegate authority to an appropriate committee to provide for, reasonable pensions, disability or death benefits, and other benefits or payments to directors and to their estates, families, dependents, or beneficiaries for prior services rendered to the Corporation by the directors, and (3) provide for reimbursement of reasonable expenses incurred in the performance of the directors' duties, including the expense of traveling to and from Board meetings.

ss. 3.14. Unanimous Consent Without Meeting.

Any action required or permitted by the Articles of Incorporation or By-laws or any provision of law to be taken by the Board of Directors at a

meeting or by resolution may be taken without a meeting if a consent in writing, setting forth the action so taken shall be signed by all of the directors then in office, and filed with the Corporation's records. Action taken by consent is effective when the last director signs the consent, unless the consent specifies a different effective date. A signed consent has the effect of a meeting and may be described as such in any document.

ss. 3.15. Committees.

The Board of Directors by resolution adopted by the affirmative vote of a majority of the number of directors may designate one or more committees, each committee to consist of two (2) or more directors elected by the Board of Directors, which to the extent provided in said resolution, as initially adopted, and as thereafter supplemented or amended by further resolution adopted by a like vote, shall have and may exercise, when the Board of Directors is not in session, the powers of the Board of Directors in the management of the Corporation's business and affairs, except action in respect to the (1) authorization of distributions, (2) the approval or proposal to shareholders of action for which the Act requires approval by shareholders, (3) filling vacancies on the Board of Directors or its committees, (4) amending the Articles of Incorporation pursuant to Board authority, (5) adopting, amending or repealing By-laws, (6) approving a plan of merger not requiring shareholder approval, (7) the authorization or approval to reorganize shares, except according to a formula or method prescribed by the Board of Directors, (8) the authorization or approval of the issuance or sale

or contract for sale of shares, or (9) the determination of the designation and relative rights, preferences and limitations of a class or series of shares. Sections 3.03, 3.04, 3.05, 3.06, 3.07, 3.08, 3.09, 3.10 and 3.14 of this Article III, which govern meetings, actions without meetings, notice and waiver of notice, quorum and voting requirements of the Board of Directors, apply to committees and their members.

ARTICLE IV.
OFFICERS

ss. 4.01. Number.

The Corporation's principal officers shall be a Chairperson, Chief Executive Officer, a Chief Financial Officer, a President, a Vice President, a General Counsel, a Secretary, and a Treasurer, each of whom shall be appointed by the Board of Directors. Additional officers and assistant officers, including any Vice Presidents, may be appointed by the Board of Directors as the Board deems appropriate. If there is more than one Vice President, the Board may establish designations for the Vice Presidencies to identify their functions or their order. There may, in addition, be a chairperson or co-chairperson of the board, whenever the Board shall see fit to cause such office or offices to be

filled. Any two or more offices may be held simultaneously by the same person.

ss. 4.02. Appointment and Term of Office.

The Corporation's officers shall be appointed for a term as determined by the Board of Directors. If no term is specified, they shall hold office until their successor shall have been duly appointed and shall have qualified or until the officer's death, resignation or removal from office in the manner hereinafter provided.

The designation of a specified term does not grant to the officer any contract rights, and the Board can remove the officer at any time prior to the termination of such term.

ss. 4.03. Removal.

Any officer or agent appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the Corporation's best interests will be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. Appointment of an officer or agent shall not of itself create contract rights.

ss. 4.04. Vacancies.

A vacancy in any office because of death, resignation, removal, disqualification, or other reason shall be filled in the manner prescribed for regular appointments to the office.

ss. 4.05. Powers, Authority and Duties.

The Corporation's officers shall have the powers and authority conferred in the duties prescribed by the Board of Directors or the officer who appointed them in addition to and to the extent not inconsistent with those specified in other sections of this Article IV.

ss. 4.06. The Chairperson of the Board.

At the Board of Directors' option, it may elect a Chairperson of the Board of Directors, who shall preside at all shareholders' and directors' meetings at which he or she is present. If elected, the Chairperson of the Board shall have and exercise general supervision over the conduct of the Corporation's affairs and over its other officers, subject, however, to the board's control. The Chairperson of the Board of Directors shall from time to time report to the Board all matters within his or her knowledge that the Corporation's interests may require to be brought to the Board's notice.

ss. 4.07. Chief Executive Officer.

The Chief Executive Officer shall be the senior officer of the Corporation and in the recess of the Board of Directors shall have the general control and management of all the business and affairs of the Corporation. He or she shall also exercise such further powers and perform such other duties as may from time to time be conferred upon or assigned by the By-laws or the Board of Directors. He or she shall make annual reports and submit the same to the Board of directors and also to the shareholders at their annual meeting, showing the condition and the affairs of the Corporation. He or she shall from time to time make such recommendations to the Board of Directors, as he or she thinks proper, and shall bring before the Board of Directors such information as may be required, relating to the business and property of the Corporation.

ss. 4.08. Chief Financial Officer.

The Chief Financial Officer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the Corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings and shares. The books of account shall at all reasonable times be open to inspection by any director.

The Chief Financial Officer shall deposit all money and other valuables in the name and to the credit of the Corporation with such depositaries as may be designated by the Board of Directors. He or she shall disburse the funds of the Corporation as may be ordered by the Board of Directors, shall render to the President and directors, whenever they request it, an account of all of his or her transactions as Chief Financial Officer and of the financial condition of the Corporation, and shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or these By-laws.

ss. 4.09. General Counsel.

The General Counsel shall advise the Board of Directors and officers on legal matters except those relating to taxes. The General Counsel shall perform such additional duties as may be assigned to him by the Board of Directors, the Chairperson of the Board, or the President.

ss. 4.10. The President.

The President shall be the Corporation's principal executive officer and, subject to the control of the Board of Directors, shall in general supervise and control all of the Corporation's business and affairs. If a Chairperson of the Board has not been elected, or in the Chairperson's absence, the President shall, when present, preside at all meetings of the shareholders and of the Board of Directors. The President may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board of Directors,

certificates for shares of the Corporation and deeds, mortgages, bonds, contracts, or other instruments in the ordinary course of business or that the Board of Directors has authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by the By-laws to some other officer or agent of the Corporation, or shall be required by law to be otherwise signed or executed; and in general shall perform all duties incidental to the office of President and such other duties as may be prescribed by the Board of Directors from time to time.

ss. 4.11. The Vice President.

In the absence of the Chairperson of the Board and the President, or in the event of the President's death or inability or refusal to act as directed by the Board of Directors, the Vice President (or in the event there be more than one Vice President, the Vice Presidents in the order designated at the time of their appointment, or in the absence of any designation, then in order of their appointment) shall perform the duties of the President, and when so acting shall have all the powers of and be subject to all the restrictions upon the President. Any Vice President may sign, with the Secretary or an Assistant Secretary certificates for shares of the Corporation; and shall perform such other duties as from time to time may be assigned by the President or by the Board of Directors.

ss. 4.12. The Secretary.

The Secretary shall: (a) keep the minutes of the meetings of the shareholders and of the Board of Directors in one or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these By-laws or as required by law; (e) be custodian of the corporate records and see that books, reports, statements, certificates and all other documents and records required by law are properly kept and filed; (d) keep a register of the post office address of each shareholder, which shall be furnished to the Secretary by such shareholder; (e) sign with the President, or a Vice President, certificates for shares of the Corporation, the issuance of which shall have been authorized by resolution of the Board of Directors; (f) have general charge of the stock transfer books of the Corporation; and (g) in

general perform all duties in the name and to the credit of the Corporation with such depositaries as may be designated by the Board of Directors. He or she shall disburse the funds of the Corporation as may be ordered by the Board of Directors, shall render to the President and directors, whenever they request it, an account of all of his or her transactions as Chief Financial Officer and of the financial condition of the Corporation, and shall have such other powers and perform such other duties as may be prescribed bust companies, or other depositories as shall be selected in accordance with the provisions of Article V of these By-laws, and (c) in general perform all of the duties incidental to the office of Treasurer and such other duties as from time to time may be assigned

to him by the President or by the Board of Directors. If required by the Board of Directors, the Treasurer shall give a bond for the faithful discharge of his duties in such sum and with such surety or sureties as the Board of Directors shall determine.

ss. 4.13. Assistant Secretaries and Assistant Treasurers.

The Assistant Secretaries, when authorized by the Board of Directors, may sign with the President or a Vice President certificates for shares of the Corporation and issuance of which shall have been authorized by a resolution of the Board of Directors. The Assistant Treasurers if required by the Board of Directors, shall give bonds for the faithful discharge of their duties in such sums and with such sureties as the Board of Directors shall determine. The Assistant Secretaries and Assistant Treasurers, in general, shall perform such duties as shall be assigned to them by the Secretary or the Treasurer, respectively, or by the President or the Board of Directors.

ss. 4.14. Salaries.

Officers' salaries shall be fixed from time to time by the Board of Directors and no officer shall be prevented from receiving such salary by reason of the fact that he is also a director of the Corporation.

ARTICLE V.
CONTRACTS, LOANS, CHECKS AND DEPOSITS

ss. 5.01. Contracts.

The Board of Directors may authorize any individual officer or agent or number of officers or agents to enter into any contract or to execute and deliver any instrument in the Corporation's name and on its behalf, and such authorization may be general or confined to specific instances.

ss. 5.02. Loans.

No loans shall be contracted on the Corporation's behalf and no indebtedness shall be incurred in its name unless authorized by or under the authority of a resolution of the Board of Directors. Such authorization may be general or confined to specific instances.

ss. 5.03. Checks, Drafts, etc.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the Corporation's name, shall be signed by such officer or officers, agents or agents of the Corporation and in such manner as shall from time to time be determined by or under the authority

of a resolution of the Board of Directors.

ss. 5.04. Deposits.

All funds of the Corporation not otherwise employed shall be deposited from time to time to the Corporation's credit in such banks, trust companies or other depositories as may be selected by or under the authority of the Board of Directors.

ARTICLE VI.
CERTIFICATES FOR SHARES AND THEIR TRANSFER

ss. 6.01. Certificates for Shares.

(a) Content

Certificates representing shares of the Corporation shall at a minimum state on their face the name of the issuing corporation and that it is formed under the laws of Wisconsin; the name of the person to whom issued; and the number and class of shares and the designation of the series, if any, the certificate represents; and be in such form as determined by the Board of Directors. Such certificates shall be signed (either manually or by facsimile) by the President or a Vice President and by the Secretary or an Assistant Secretary. Each certificate for shares shall be consecutively numbered or otherwise identified.

(b) Legend as to Class or Series

If the Corporation is authorized to issue different classes of shares or different series within a class, the designations, relative rights, preferences, and limitations applicable to each class and the variations in rights, preferences, and limitations determined for each series (and the authority of the Board of Directors to determine variations for future series) must be summarized on the front or back of each certificate. Alternatively, each certificate may state conspicuously on its front or back that the Corporation will furnish the shareholders this information on request in writing and without charge.

(c) Shareholder List

The name and address of the person to whom the shares represented thereby are issued, with the number of shares and date of issue, shall be entered on the stock transfer books of the Corporation.

(d) Transferred Shares

All certificates surrendered to the Corporation for transfer

shall be canceled and no new certificate shall be issued until the former certificate for a like number of shares shall have been surrendered and canceled, except that in case of a lost, destroyed or mutilated certificate a new one may be issued therefor upon such terms and indemnification of the Corporation as the Board of Directors may prescribe.

ss. 6.02. Registration of the Transfer of Shares.

Registration of the transfer of shares of the Corporation shall be made only on the Corporation's stock transfer books by the holder of record thereof or by his or he legal representative, who shall furnish proper evidence of authority to transfer, or by his or her attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the Corporation, and on surrender for cancellation of the certificate for such shares. The person in whose name shares stand on the Corporation's books shall be deemed by the Corporation to be the owner thereof for all purposes.

ss. 6.03. Restrictions on Transfer.

The Board of Directors or shareholders may impose restrictions on the transfer of shares. A restriction does not affect shares issued before the restriction was adopted unless the holders of the shares are parties to the restriction agreement or voted in favor of the restriction. The face or reverse side of each certificate representing shares shall bear a conspicuous notation of any restriction imposed by the Corporation upon the transfer of such shares.

ss. 6.04. Lost, Destroyed or Stolen Certificates.

Where the owner claims that his certificate of shares has been lost, destroyed or wrongfully taken, a new certificate shall be issued in place thereof if the owner (a) so requests before the Corporation has notice that such shares have been acquired by a bona fide purchaser, and (b) satisfies such other reasonable requirements as may be prescribed by or under the authority of the Board of Directors, including the furnishing of an indemnity bond if so required.

ss. 6.05. Consideration for Shares.

The Corporation's shares may be issued for such consideration as shall be fixed from time to time by the Board of Directors. The consideration to be paid for shares may be paid in whole or in part, in money, promissory notes, in other property, tangible or intangible, or in labor or services actually performed or to be performed for the Corporation. When payment of the consideration for which shares are to be issued shall have been received by the Corporation, such shares shall be deemed to be fully paid and nonassessable by the Corporation. No certificate shall be issued for any share until such share is fully paid.

If the consideration to be paid for share consists, in whole or part, of a promissory note or a contract for services to be performed for the Corporation, the Board of Directors may, in its discretion, elect to hold those shares in escrow or otherwise restrict their transfer. In the event that shares are so escrowed, and the shareholder defaults under his or her obligations under the promissory note or the contract for services, as applicable, the Corporation may, in addition to any other legal or equitable remedies, cancel all or part of the escrowed shares.

ss. 6.06. Acquisition of Shares.

The Corporation may acquire its own shares and unless otherwise provided in the Articles of Incorporation, the shares so acquired constitute authorized but unissued shares.

ss. 6.07. Stock Regulations.

The Board of Directors shall have the power and authority to make all such further rules and regulations not inconsistent with the statutes of the State of Wisconsin as they may deem expedient concerning the issue, transfer and registration of certificates representing shares of the Corporation.

ARTICLE VII.
CONFLICTS OF INTEREST POLICY

The Corporation and its subsidiaries (collectively referred to herein as the "Corporation") shall not enter into any contract, loan or other transaction in which a director, officer or employee of the Corporation has a direct or indirect personal interest, other than a contract of employment between such person and the Corporation, without such director, officer or employee first fully disclosing to the Audit Committee of the Board of Directors all material terms of such interest therein and allowing the Audit Committee of the Board of Directors to specifically authorize and approve such contract, loan or transaction. Ownership of less than 5% of the capital stock of a corporation whose stock is publicly traded shall not, in and of itself, constitute a direct or indirect interest in such corporation for purposes of this Article VII. This Article VII may only be amended or deleted by a majority vote of directors not otherwise employed by the Corporation and who do not have a direct or indirect personal interest in such amendment or deletion.

ARTICLE VIII.
FISCAL YEAR

The Board of Directors shall by resolution establish the Corporation's fiscal year.

ARTICLE IX.
DISTRIBUTIONS

The Board of Directors may from time to time authorize, and the Corporation may make distributions (including dividends on its outstanding shares) in the manner and upon the terms and conditions provided by law, the Articles of Incorporation and the resolutions of the Board of Directors.

ARTICLE X.
INDEMNIFICATION

ss. 10.01. Mandatory Indemnification.

The Corporation shall indemnify a director or officer as follows:

(a) To the extent he or she has been successful on the merits or otherwise in the defense of a proceeding, for all reasonable expenses incurred in the proceeding, if the director or officer was a party because he or she is or was at the time of the events upon which the proceeding was based a director or officer of the Corporation. A director or officer shall exercise his or her right to indemnification under this ss. 10.01 of Article X by delivering a written demand for indemnification to the Corporation's Treasurer, or the President if the party seeking indemnification is the Treasurer.

(b) In all cases not included in ss. 10.01(a) of this Article X, the Corporation shall indemnify a director or officer against liability incurred by the director or officer in a proceeding to which the director or officer was a party because he or she is or was at the time of the events upon which the proceeding was based a director or officer of the Corporation, unless liability was incurred because the director or officer breached or failed to perform a duty he or she owes to the Corporation and the breach or the failure to perform constitutes:

(i) A willful failure to deal fairly with the Corporation or its shareholders in connection with a matter in which the director or officer has a material conflict of interest;

(ii) A violation of the criminal law, unless the director or officer had reasonable cause to believe his or her conduct was lawful or had no reasonable cause to believe his or her conduct was unlawful;

(iii) A transaction from which the director or officer derived an improper personal benefit; or

(iv) Willful misconduct.

(c) Whether a director or officer of the Corporation shall be entitled to indemnification under ss. 10.01(b) shall be determined in accordance with the procedures established in ss.10.02 of this Article X.

(d) Within sixty (60) days of the completion of a successful proceeding under ss. 10.01(a), or within sixty (60) days of the date of determination under ss. 10.01(b) that an officer or director is entitled to indemnification; the full amount for which such officer or director is entitled to indemnification shall be paid to him or her, to the extent not previously paid by the Corporation pursuant to Section 10.03 of these By-laws or otherwise.

(e) The termination of a proceeding by judgment, order, settlement or conviction, or upon a plea of no contest or an equivalent plea, does not, by itself, create a presumption that indemnification of the director or officer is not required under this subsection.

ss. 10.02. Determination of Right to Indemnification.

A director or officer seeking indemnification under ss.10.01(b) of this Article X shall first make a written request to the Corporation's Treasurer, or the Corporation's President, if the person seeking indemnification is the Treasurer, for such indemnification. Determination of whether indemnification is required shall be made by one of the following means:

(a) By a majority vote of a quorum of the Board of Directors consisting of directors who are not at the time parties to the same or related proceedings. If such quorum of disinterested directors cannot be obtained, by a majority vote of a committee duly appointed by the Board of Directors and consisting solely of two (2) or more directors who are not at the time parties to the same or related proceedings. Directors who are parties to the same or related proceedings may participate in the designation of members of the committee.

(b) By independent legal counsel selected by a majority vote of a quorum of the Board of Directors or its committee consisting of directors who are not at the time parties to the same or related proceedings or, if such a quorum cannot be obtained, by a majority vote of the full Board of Directors, including directors who are parties to the same or related proceedings.

(c) By the affirmative majority vote, or unanimous written consent, of the Corporation's shareholders. However, shares owned by or voted under the control of persons who at the time of the vote or consent are parties to the same or related proceedings, whether as plaintiffs or defendants or in any other capacity, may not be voted in making the determination.

(d) By a panel of three (3) arbitrators consisting of one (1) arbitrator selected by those directors entitled under subsection (b) above to select independent legal counsel, one (1) arbitrator selected by the director or officer seeking indemnification and one (1) arbitrator selected by the other two (2) arbitrators.

(e) By a court of competent jurisdiction upon application by the director or officer for an initial determination of entitlement to indemnification or for review by the court of an adverse determination. Indemnification shall be ordered if the court determines that the director or officer is entitled to indemnification under ss. 10.01 of this Article X or that the director or officer is fairly and reasonably entitled to indemnification in view of all the relevant circumstances. If the director of officer is successful in obtaining indemnification by order of the court, in addition to indemnification against all other expenses and liability, the director or officer shall be reimbursed for expenses reasonably incurred in pursuing his or her request for indemnification.

The director or officer of the Corporation seeking indemnification shall designate in his or her request for indemnification the method of making the indemnification determination. In connection with such determination, the director or officer shall be entitled to a rebuttable presumption that he or she is entitled to indemnification, which presumption may only be overcome by the party challenging such indemnification by clear and convincing evidence.

ss. 10.03. Advance of Expenses as Incurred.

The Corporation shall, upon written request by the director of officer, pay for or reimburse the reasonable expenses incurred by a director or officer who is a party to a proceeding, as those expenses are incurred, if the director of officer furnishes the Corporation a written affirmation of his or her good faith belief that he or she has not breached his or her duties to the Corporation, and the director or officer furnishes the Corporation with a written undertaking, executed personally or on his or her behalf, to repay the allowance to the extent that it is ultimately determined that the indemnification is not required. The Corporation may accept the undertaking without reference to his or her ability to repay the allowance, and the undertaking may be secured or unsecured.

ss. 10.04. Denial of Indemnification.

In the event that it is determined pursuant to the procedures of ss. 10.02 that an officer or director is not entitled to indemnification, the officer or director who has been denied indemnification shall have the right to choose the forum, from among the statutorily provided options, in which the resolution of his or her right to indemnification is to be resolved.

ss. 10.05. Insurance.

The Corporation may purchase and maintain insurance on behalf of its directors and officers, or to reimburse itself, against liability asserted or incurred and expenses incurred by the director or officer or corporation in

connection with a proceeding brought against the director or officer in his capacity as a director or officer or arising from his status as a director or officer, regardless of whether the Corporation is required or authorized to indemnify the individual against the same liability pursuant to the provisions hereof.

ss. 10.06. Definitions.

The following terms used in this Article X shall have the indicated meanings:

(a) "Directors" or "officer" means an individual who (i) is or was a director or officer of the Corporation; (ii) an individual who, while a director or officer of the Corporation, is or was serving at the Corporation's request as a director, officer partner, trustee, member of any governing or decision-making committee, employee or agent of another corporation, partnership,k joint venture or other enterprise; or (iii) while a director or officer of the Corporation,m is or was serving an employee benefit plan because his or her duties to the Corporation also impose duties on, or otherwise involve services by, the person to the plan or to the participants in or beneficiaries of the plan. "Director" or "officer" includes the estate or personal representatives of a director or officer.

(b) "Expenses" include all fees, costs, charges, attorneys' counsel fees and other expenses and disbursements incurred in connection with a proceeding.

(c) "Liability" includes the obligation to pay a judgment, settlement, penalty, fine, assessment or forfeiture, including an excise tax assessed with respect to or on an employee benefit plan, and reasonable expenses.

(d) "Party" includes an individual who was or is, or who is threatened to be made, or is at risk of becoming, a named defendant or respondent in a proceeding.

(e) "Proceeding" means any threatened, pending or completed action, suit, claim, litigation, appeal, arbitration or other proceeding, whether civil, criminal, administrative or investigative, formal or informal, predicated on foreign, federal, state or local law, brought by or in the right of the Corporation or by any other person or by an governmental or administrative body.

ss. 10.07. Savings Clause.

To the extent any court of competent jurisdiction shall determine that the indemnification provided under this Article X shall be invalid as applied to a particular claim, issue or matter, the provisions hereof shall be deemed amended to allow and require indemnification to the maximum extent permitted by

law.

ss. 10.08. Effective Date.

This Article X shall be deemed to be a contract between the Corporation and each previous, current or future director or officer. The provisions of this Article X shall apply to all proceedings commenced after the date hereof, whether rising from any action taken or failure to act before or after such adoption. No amendment, modification or repeal of this Article X shall diminish the rights provided hereby or diminish the right to indemnification with respect to any claim, issue or matter in any then pending or subsequent proceeding that is

based in any material respect on any alleged action or failure to act prior to such amendment, modification or repeal.

ARTICLE XI.
CORPORATE SEAL

The Corporation shall have no seal.

ARTICLE XII.
AMENDMENTS

ss. 12.01. Board of Directors.

Except as otherwise specified herein or in the Corporation's Amended and Restated Articles of Incorporation, the Board of Directors, from time to time, by vote of a majority of the directors then in office, may adopt, amend or repeal any and all of the Corporation's By-laws, unless the Articles of Incorporation or the Act reserve this power exclusively to the shareholders in whole or in part; or the shareholders, in adopting, amending or repealing a particular bylaw provide expressly that the Board of Directors may not amend or repeal that bylaw.

ss. 12.02. Shareholders.

Except as otherwise specified herein or in the Corporation's Amended and Restated Articles of Incorporation, the shareholders, from time to time, by vote of a majority of the shares entitled to vote, may adopt, amend or repeal any and all of the Corporation's By-laws.

ss. 12.03. Implied Amendments.

Any action taken or authorized by the shareholders or by the Board of Directors, which would be inconsistent with the By-laws then in effect but which is taken or authorized by the unanimous written consent of the shareholders or

Board of Directors or by the affirmative vote of not less than the number of shares or the number of directors required to amend the By-laws so that the By-laws would be consistent with such action, shall be given the same effect as though the By-laws had been temporarily amended or suspended so far, but only so far as it is necessary to permit the specific action so taken or authorized.

EXHIBIT 3.2

AMENDMENT TO THE AMENDED AND RESTATED BY-LAWS
OF
SUPERIOR SERVICES, INC.

THIS AMENDMENT dated as of this 24th day of November, 1998 ("Amendment") amends the Superior Services, Inc. Amended and Restated By-laws (the "By-laws) adopted as of November 29, 1995 to the extent set forth herein.

WITNESSETH:

WHEREAS, on November 24th 1998, the Board of Directors approved resolutions to amend the By-laws as specified herein.

NOW, THEREFORE, BE IT RESOLVED, that second sentence of Section 2.05(a)(ii) of the By-laws shall be deleted in its entirety and the following shall be substituted therefor:

> To be timely, a shareholder's notice shall be received by the Secretary of the corporation at the principal offices of the Corporation not less than 45 days nor more than 75 days in advance of the first annual anniversary (the "Anniversary Date") of the date set forth in the Corporation's proxy statement for the prior year's Annual Meeting as the date on which the Corporation first mailed definitive proxy materials for the prior year's Annual Meeting; provided, however, that in the event that the date of the Annual Meeting is advanced by more than 30 days or delayed by more than 60 days from the second Tuesday in the month of May, notice by the shareholder to be timely must also be so received not earlier than the 90th day prior to the date of such Annual Meeting and not later than the close of business on the later of (x) the 60th day prior to such Annual Meeting and (y) the 10th day following the day on which public announcement of the date of such meeting is first made.

FURTHER RESOLVED, that the Amendment shall be effective immediately and, except as amended by this Amendment, the By-laws shall remain in full force and effect.

SUPERIOR SERVICES, INC.

BOARD OF DIRECTORS RESOLUTIONS
DECREASING NUMBER OF DIRECTORS
February 23, 1999

RESOLVED, that, effective immediately, the number of directors

constituting the Board of Directors shall be reduced by one (1) director from seven (7) to six (6).

FURTHER RESOLVED, that, effective immediately, the first sentence of Section 3.01 of the Company's By-laws is hereby amended and restated in its entirety as set forth below in order to evidence the change being made today in the number of directors constituting the Board of Directors from seven (7) to six (6):

> "The number of directors shall be fixed by a resolution adopted by a majority of the directors then in office, or by amendment of these by-laws, but in no event shall there be less than six (6) directors, and a decrease in the number of directors shall not shorten the term of office of an incumbent director."

FURTHER RESOLVED, that the last sentence of Section 3.01 of the Company's By-laws is hereby deleted in its entirety.

FURTHER RESOLVED, that the appropriate officers of the Company be, and hereby are, authorized and directed for, on behalf and in the name of the Company to take or cause to be taken such further action as such officers, or any of them, in their sole discretion, shall deem necessary or advisable to carry into effect the tenor and purport of the foregoing resolutions, including, without limitation, the insertion of the foregoing amendment into the Company's By-laws as appropriate; and that any and all actions so taken be and they hereby are ratified, confirmed and approved in all respects.

SUPERIOR SERVICES, INC.

BOARD OF DIRECTORS RESOLUTION AMENDING BY-LAWS

February 23, 1999

RESOLVED, that the following By-law provision is hereby added to the Company's By-laws effective immediately:

ss. 3.16 Independent Director Stock Ownership Requirement.

Each non-employee director of the Corporation is required to beneficially own (as defined under Rule 13d-3 of the Securities Exchange Act of 1934) such number of shares of the Corporation's common stock having a value at least equal to three times the annual retainer fee paid from time to time by the Corporation to such non-employee director. Each non-employee director shall have five years to comply with this Section 3.16 from the later of (i) the date of such director's first election or appointment to the Board of Directors or (ii) the date of adoption of this Section 3.16 (February 16, 1999). The value of the

Corporation's common stock for purposes of this Section 3.16 shall be determined by the Board of Directors in its discretion.

EXHIBIT 10.11

AMENDMENT TO 1996 EQUITY INCENTIVE PLAN

THIS AMENDMENT dated as of this 24th day of November, 1998 ("Amendment") amends the Superior Services, Inc. 1996 Equity Incentive Plan (the "Plan") to the extent set forth herein. Defined terms used in this Amendment and not otherwise defined shall have the meaning ascribed thereto in the Plan.

WITNESSETH:

WHEREAS, on November 24th 1998, the Board of Directors approved resolutions to amend the Plan as specified herein.

NOW, THEREFORE, BE IT RESOLVED, that the lead-in paragraph to Section 6(a) of the Plan shall be deleted in its entirety and the following shall be substituted therefore:

Section 6. Option Grants to Independent Directors.

(a) Options to Independent Directors. The Company shall grant Non-Qualified Stock Options to Independent Directors as set forth below:

FURTHER RESOLVED, that Paragraph 6(a)(i) of the Plan shall be deleted in its entirety and the following shall be substituted therefore (all new additions being underlined and all deletions struck through):

(i) Grant of Options. Each Independent director newly elected or appointed to the Board of Directors during the term of the Plan shall be granted automatically, on the date of such election or appointment, Non-Qualified Stock Options to purchase 10,000 Shares. In addition to the foregoing, on the date of each annual meeting of shareholders of the Company, each then serving and continuing Independent director shall be granted automatically a Non-Qualified Stock Option to purchase 2,500 Shares. Finally, the Committee shall be authorized to grant Options to purchase such number of Shares as the Committee shall determine to any Independent Director at any time during his term as an Independent Director (each, a "Special Grant").

FURTHER RESOLVED, that Paragraph 6(a)(iii) of the Plan shall be deleted in its entirety and the following shall be substituted therefor (all new additions being underlined and all deletions struck through):

(iii) Option Term. The term of each Option shall end on the sooner to occur of ten years from the date of its grant or one year from the date the Independent Director ceases to be an Independent Director for any reason.

FURTHER RESOLVED, that Paragraph 6(a)(iv) of the Plan shall be deleted in its entirety and the following shall be substituted therefor (all new additions being underlined and all deletions struck through):

(iv) Vesting. Each initial grant of Non-Qualified Stock Options to an Independent Directors hereunder (upon an Independent Director's initial election or appointment to the Board) will vest ratably over an approximate three-year period (i.e., one-third on the Company's first annual shareholders meeting date occurring at least 12 months after the initial grant, another one-third on the next succeeding annual shareholders meeting and the final one-third on the next succeeding annual shareholders meeting); provided that, the Independent Director continues to serve as a member of the Board of Directors at the end of each vesting period with respect to the increment then vesting. The annual grants and grants of Non-Qualified Stock Options to Independent Directors on the date of each annual meeting of Company shareholders will vest in full on the six month anniversary of the annual meeting on which such Non-Qualified Stock Options were granted, provided, that the Independent Director remains a member of the Board of Directors on such six month anniversary date. Special Grants of Non-Qualified Stock Options to Independent Directors shall vest as determined by the Committee at the time of grant. Notwithstanding the aforementioned vesting provisions, all outstanding Non-Qualified Stock Options granted to an Independent Director under the Plan will vest immediately and in full upon a Change in Control, the death or disability of such Independent Director, provided, that the Independent Director continues to serve as a member of the Board of Directors on the date of such occurrence.

FURTHER RESOLVED, that the Amendment shall be effective immediately and, except as amended by this Amendment, the Plan shall remain in full force and effect.

FURTHER RESOLVED, that the Amendment to Paragraph 6(a)(iii) of the Plan shall be retroactively effective and shall apply to all options granted to independent directors pursuant to the Plan, including but not limited to options granted prior to the date of this Amendment.

FURTHER RESOLVED, that the relevant approved form of option agreements which set forth the terms and conditions of any option previously granted to an independent director pursuant to the Plan shall be amended to reflect the Amendment to Paragraph 6(a)(iii) set forth herein.

IN WITNESS WHEREOF, the Company has caused this Amendment to be duly executed, as of the date and year first above written.

SUPERIOR SERVICES, INC.

By:

Peter J. Ruud, Esq.
Secretary

EXHIBIT 10.12

SUPERIOR SERVICES, INC.
OUTSIDE DIRECTORS DEFERRED FEE PLAN

1. Purpose. The Superior Services, Inc. Outside Directors Deferred Fee Plan (the "Plan") is intended to provide an incentive to members of the Board of Directors of Superior Services, Inc., a Wisconsin corporation (the "Company"), who are not employees of the Company ("Directors"), to remain in the service of the Company and increase their efforts for the success of the Company. The Plan supplements the terms of the Superior Services, Inc. 1996 Equity Incentive Plan.

2. Definition.

(a) "Actual Average Borrowing Rate" shall mean the interest rate charged by the Company's commercial lenders, as adjusted from time to time, for amounts drawn by the Company under its revolving credit facility.

(b) "board" means the Boar of Directors of the Company.

(c) "Committee" means the Compensation Committee appointed from time to time by the Board.

(d) "Deferral Election" means an election pursuant to Section 4 hereof to defer receipt of Fees.

(e) "Deferred Amounts" means the amounts credited to a Director's Account pursuant to a Deferral Election, as well as any interest credited to such account under Section 4(c).

(f) "Director" means a member of the Board who is not an employee of the Company.

(g) "Director's Account" means the bookkeeping account established by the Company to record the Deferred Amounts.

(h) "Fees" means the annual retainer scheduled to be paid to a Director for the calendar year for his or her services on the Board during the calendar year plus any additional fees (including meeting and committee fees) earned by a Director for his or her services on the Board during the calendar year.

3. Administration.

(a) The Plan shall be administered by the Committee.

(b) Subject to the express provisions of the Plan and any limitations under applicable law, the Committee shall have authority to interpret the Plan.

(c) Neither the Committee nor any member thereof shall be liable for any act, omission, interpretation, construction or determination made in connection with the Plan in good faith, and the members of the Committee shall be entitled to indemnification and reimbursement by the Company in respect of any claim, loss, damage or expense (including attorneys' fees) arising therefrom to the full extent permitted by law and under any directors' and officers' liability insurance that may be in effect from time to time.

(d) A majority of the Committee shall constitute a quorum, and the acts of majority of the members present at any meeting at which quorum is present, or acts approved in writing by a majority of the Committee without a meeting, shall be the acts of the Committee.

4. Deferral Election.

(a) In General. Each Director may irrevocably elect annually to defer receiving all of the Fees that would be otherwise payable to such Director in cash.

(b) Timing of Deferral Election. The Deferral Election shall be in writing and delivered t the Secretary of the Company on or prior to December 31 of the calendar year immediately preceding the calendar year in which the applicable Fees are to be earned; provided, however, that a Director may make a Deferral Election with respect to Fees earned subsequent to such election during the thirty-day period immediately following the commencement of his or her directorship, or, if later, during the thirty-day period immediately following the adoption by the Company of this Plan. A Deferral Election, once made, shall be irrevocable for the calendar year with respect to which it is made and shall remain in effect for future calendar years unless modified or revoked by a subsequent Deferral Election. A Deferral Election may be changed only with respect to fees earned subsequent to the effective date of such Election.

(c) Cash Accounts. A Director's Account shall be credited monthly with interest at an annual rate equal to the Company's Actual Average Borrowing Rate during such month.

(d) Commencement of Payments. Except as provided in Section 4(e), a Director's Deferred Amounts shall be payable commencing on January 1 of the first calendar year following the termination of his or her status as a director due to resignation, retirement, death or otherwise.

(e) Manner of Payment. In his or her Deferral Election, each Director shall elect to receive a payment of his or her Deferred Amounts either in a lump sum or in two to ten substantially equal annual installments. In the event of a Director's death, payment of the remaining portion of the Director's Deferred Amounts will be made to the Director's beneficiary in a lump sum as soon as practicable following the Director's death.

(f) Changes With Respect to Distributions. With the consent of the Company, a Director may (i) postpone the date on which Deferred Amounts are to become

payable pursuant to subsection (d) or (ii) change the manner in which the Deferred Amounts are to be paid pursuant to subsection (e), provided in each case that any such change is made prior to the calendar year in which such payments are to commence.

(g) Hardship Distribution. Notwithstanding any Deferral Election, in the event of severe financial hardship to a Director resulting from a sudden and unexpected illness, accident or disability of the Director or other similar extraordinary and unforeseeable circumstances arising as a result of event beyond the control of the Director, all as determined by the Committee, a Director may withdraw any portion of his Deferred Amounts by providing written notice to the Secretary of the Company. Withdrawals shall only be permitted to the extent reasonably necessary to meet the emergency need due to the severe financial hardship.

(h) Designation of Beneficiary. Each Director or former Director entitled to payment of Deferred Amounts hereunder from time to time may designate any beneficiary or beneficiaries (who may be designated concurrently, contingently or successively) to whom any such Deferred Amounts are to be paid in case of the Director's death before receipt of any or all of such Deferred Amounts. Each designation will revoke all prior designations by the Director or former Director, shall be in a form prescribed by the Company, and will be effective only when filed by the Director or former Director, during his or her lifetime, in writing with the Secretary of the Company. Reference in this Plan to a Director's "Beneficiary" at any date shall include such persons designated as concurrent beneficiaries on the Director's beneficiary designation form then in effect. In the absence of any such designation, a Director's or former Director's Deferred Amounts at the time of the Director's death shall be paid to such Director's estate in a lump sum.

5. No Assets. No stock, cash or other property will be deliverable to a Director in respect of the Director's Deferred Amounts until the date or dates identified pursuant to Section 4(d), and all Deferred Amounts shall be reflected in one or more unfunded accounts established for the Director by the Company. Payment of the Company's obligation will be from general funds, and no special assets (stock, cash or otherwise) have been or will be set aside for this obligation.

6. Unsecured Creditor. The right of a Director to receive payments under Section 4 is that of a general, unsecured creditor of the Company, and the obligation of the Company to make payments constitutes a mere promise by the Company to pay such benefits in the future. Further, the arrangements contemplated by Section 4 are intended to be unfunded for tax purposes and for

purposes of Title I of ERISA.

7. Term of Plan. This Plan shall become effective as of the date of approval of the Plan by the Board, and shall remain in effect until terminated by the Board; provided, however, that Deferred Amounts may be delivered pursuant to any Deferral Election, in accordance with such election, after the Plan's termination.

8. Amendments; Termination. The Board may, at any time and from time to time, alter, amend, suspend or terminate the Plan, in whole or in part; provided, however, that

no amendments shall affect adversely any of the rights of any Director under any election theretofore in effect under the Plan without such Director's consent.

9. Retention as Director. Nothing contained in the Plan shall interfere with or limit in any way the right of the stockholders of the Company to remove any Director from the Board pursuant to the by-laws of the Company, nor confer upon any Director any right to continue in the service of the Company as a Director.

10. Nontransferability. No right or interest of any Director in Deferred Amounts shall be assignable or transferable during the lifetime of the Director, either voluntarily or involuntarily, or subjected to any lien, directly or indirectly, by operation of law, or otherwise, including execution, levy, garnishment, attachment, pledge or bankruptcy. In the event of a Director's death, a Director's rights and interests in his or her Deferred Amounts shall be transferable by testamentary will or the laws of descent and distribution. If, in the opinion of the Committee, a person entitled to payments or to exercise rights with respect to the Plan is disabled from caring for his or her affairs because of mental condition, physical condition or age, payment due such person may be made to, and such rights shall be exercised by, such person's guardian, conservator or other legal personal representative upon furnishing the Committee with evidence satisfactory to the Committee of such status.

11. Governing Law. This Plan and all rights hereunder shall be construed in accordance with, and governed by, the laws of the State of Wisconsin.

12. Headings. The headings of sections and subsections herein are included solely for convenience of reference and shall not affect the meaning of any of the provisions of the Plan.

Exhibit 10.14

Form of Key Employee Stock Option Agreement
Under 1996 Equity Incentive Plan

Pursuant to the terms and conditions of the Superior Services, Inc. 1996 Equity Incentive Plan (the "Plan"), you have been granted a Stock Option to purchase _____ shares (the "Option") of stock as outlined below.

Granted To:

Grant Date:
Options Granted:
Option Price per Share:
Expiration Date:
Vesting Schedule:

G. W. "Bill" Dietrich
President and Chief Executive Officer

By my signature below, I hereby acknowledge receipt of this Option granted on the date shown above, which has been issued to me under the terms and conditions of the Plan. I further acknowledge receipt of the copy of the attached Stock Option Terms and agree to conform to all of the terms and conditions listed thereon.

Signature: Date:

Note: If there are any discrepancies in the name or address shown above, please make the appropriate corrections on this form.

Exhibit 10.17

Executive's Name: _____
Date: _____, 1998

AMENDMENT
TO
KEY EXECUTIVE EMPLOYMENT AND SEVERANCE AGREEMENT

THIS AMENDMENT ("Amendment"), dated as of the date set forth above, supplements and amends the Key Employment and Severance Agreement, dated August 15, 1995 ("Agreement"), by and between SUPERIOR SERVICES, INC., a Wisconsin corporation ("Company"), and the named executive set forth above ("Executive"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

W I T N E S S E T H:

WHEREAS, pursuant to Section 19 of the Agreement, the Executive and the Company desire to supplement and amend the Agreement as specifically set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 1(h) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(h) Discretionary Termination. For purposes of this Agreement, `Discretionary Termination' means the determination by the Executive at any time during the ninety (90) day period commencing on and then after the occurrence of a Change in Control of the Company, as evidenced by the Executive's delivery to the Company of a Notice of Termination during such period (including simultaneously with the occurrence of a Change in Control of the Company), to terminate his employment hereunder for any reason whatsoever in his sole discretion, with or without good faith."

2. The first paragraph of Section 1(o) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(o) Termination Date. For purposes of this Agreement, except as otherwise provided in Section 10(b) and Section 17(a) hereof or as set forth below, the term `Termination date' means (i) if the Executive's employment is terminated by the Executive's death, the date of death; (ii) if the Executive's employment is terminated by reason of voluntary

early

retirement, as agreed in writing by the Company and the Executive, the date of such early retirement which is set forth in such written agreement; (iii) if the Executive's employment is terminated by reason of disability pursuant to Section 12 hereof, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment period; (iv) if the Executive's employment is terminated by the Executive voluntarily (other than for Good Reason), the date the Notice of Termination is given; (v) if the Executive's employment is terminated by the Executive voluntarily pursuant to a Discretionary Termination, the Termination Date for purposes of the payment of a Termination Payment under Section 9(b) hereof shall be the date the Notice of Termination is given to the Company, but for any and all other purposes (including for all purposes under all of the Executive's stock option agreements with the Company), the effective Termination Date for employment termination hereunder and for all other purposes shall be such date as is specified by the Executive in his Notice of Termination, provided that such specified date shall not be more than ninety (90) days after the date of the Change in Control of the Company; and (vi) if the Executive's employment is terminated by the Company (other than by reason of disability pursuant to Section 12 hereof) or by the Executive for Good Reason, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period. Notwithstanding the foregoing, ..." [Remainder of existing Section 1(o) to remain as written in Agreement.]

3. The first paragraph of Section 9(b) of the Agreement shall be amended and restated in its entirety as follows:

"(b) Termination Payment. The Termination Payment shall be an amount equal to the average of the Executive's annual total compensation reportable by the Company on Form W-2 (i.e., base salary plus bonus amounts and all other taxable compensation) over the five (5) fiscal years of the Company immediately prior to the Change in Control of the Company (with such compensation annualized for any initial partial year of employment) multiplied by three (3); provided that if the Executive has been employed by the Company for less than three (3) years, then the Termination Payment shall be an amount equal to the highest amount of the Executive's annual total compensation for any year during the period of his employment by the Company prior to the Change in Control of the Company multiplied by three (3). Except as otherwise provided herein, the Termination Payment shall be paid to the Executive in cash no later than ten (10) business days after the Termination Date; provided, however, the Termination Payment shall be paid to the Executive immediately upon receipt by the Company of a Notice of Termination relating to a Discretionary Termination (regardless of any differing effective date of the Executive's employment termination). The Executive

shall not be required to mitigate the amount of the Termination Payment by securing other employment or otherwise, nor will such Termination Payment be reduced by reason of the Executive securing other employment or for any other reason.

[Remainder of Section 9(b) shall remain as written in the Agreement.]

4. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes immediately as of the date first written above.

IN WITNESS WHEREOF, the Executive and the Company have set their hands hereto as of the date above.

SUPERIOR SERVICES, INC.

_____
Executive

By: /s/Joseph P. Tate
Joseph P. Tate, Chairman of the Board

EXHIBIT 10.19

KEY EXECUTIVE EMPLOYMENT AND SEVERANCE AGREEMENT

THIS AGREEMENT, made and entered into as of the 18th day of August, 1998, by and between SUPERIOR SERVICES, INC., a Wisconsin corporation ("Company"), and Joseph P. Tate ("Executive").

WITNESSETH:

WHEREAS, the Executive is employed by the Company as a key executive officer, and the Executive's services in such capacities are critical to the continued successful conduct of the business of the Company;

WHEREAS, the Company recognizes that circumstances in which a change in control of the Company occurs, through acquisition or otherwise, are highly disruptive and will cause uncertainty about the Executive's future employment with the Company without regard to the Executive's competence or past contributions and that such uncertainty may materially adversely affect the Company;

WHEREAS, the Company and the Executive are desirous that any proposal for a change in control or acquisition of the Company will be considered by the Executive objectively, with reference only to the best interests of the Company and its shareholders and without undue regard for the Executive's personal interests; and

WHEREAS, the Executive will be in a better position to consider the Company's and its shareholders' best interests if the Executive is afforded reasonable security, as provided in this Agreement, against altered conditions of employment which could result from any such change in control or acquisition.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements hereinafter set forth, the parties hereto mutually covenant and agree as follows:

1.Definitions.
(a)Act. For purposes of this Agreement, the term "Act" means the Securities Exchange Act of 1934, as amended.
(b)Affiliate and Associate. For purposes of this Agreement, the terms "Affiliate" and "Associate" shall have the respective meanings ascribed to such terms in Rule 12b-2 of the General Rules and Regulations of the Act.
(c)Beneficial Owner. For purposes of this Agreement, a
Person shall be deemed to be the "Beneficial Owner" of any securities:
(i)which such Person or any of such Person's Affiliates or Associates has the right to acquire (whether such right is exercisable immediately or only after the passage of time) pursuant to any agreement, arrangement or understanding, or

upon the exercise of conversion rights, exchange rights, rights, warrants or options, or otherwise; provided, however, that a Person

shall not be deemed the Beneficial Owner of, or to beneficially own, securities tendered pursuant to a tender or exchange offer made by or on behalf of such Person or any of such Person's Affiliates or Associates until such tendered securities are accepted for purchase. (ii)which such Person or any of such Person's Affiliates or Associates, directly or indirectly, has the right to vote or dispose of or has "beneficial ownership" of (as determined pursuant to Rule 13d-3 of the General Rules and Regulations under the Act), including pursuant to any agreement, arrangement or understanding; provided, however, that a Person shall not be deemed the Beneficial Owner of, or to beneficially own, any security under this subparagraph (ii) as a result of an agreement, arrangement or understanding to vote such security if the agreement, arrangement or understanding: (A) arises solely from a revocable proxy or consent given to such Person in response to a public proxy or consent solicitation made pursuant to, and in accordance with, the applicable rules and regulations under the Act and (B) is not also then reportable on a Schedule 13D under the Act (or any comparable or successor report); or (iii)which are beneficially owned, directly or indirectly, by any other Person with which such Person or any of such Person's Affiliates or Associates has any agreement, arrangement or understanding for the purpose of acquiring, holding, voting (except pursuant to a revocable proxy as described in Subsection 1(c)(ii) above) or disposing of any voting securities of the Company.

(d)Cause. "Cause" for termination by the Company of the Executive's employment after a Change in Control of the Company, for purposes of this Agreement, shall mean the following and only the following: the Executive's final and nonappealable conviction of, and sentencing for, a felony offense for a crime involving an act by the Executive of conduct on behalf of the Company that results in the Executive being physically imprisoned in a federal or state penitentiary; provided, that _Cause_ for termination shall only be determined by a vote of two-thirds of the Board of Directors of the Company after (i) reasonable written notice to the Executive, setting forth the basis for _Cause,_ specifying the particulars thereof in detail; and (ii) an opportunity for the Executive, together with his counsel, to be heard before the Board. (e)Change in Control of the Company. For purposes of this Agreement, prior to the IPO Effective Date, a "Change in Control of the Company" shall be deemed to have occurred if (i) the Beneficial Owners of the securities of the Company as of the date of this Agreement beneficially own securities of the Company representing less than 50.1% of the combined voting power of the Company's then outstanding securities or (ii) either of the events described in Subsections 1(e)(II) or (III) below occur. For purposes of this Agreement, after the IPO Effective Date, a "Change in Control of the Company" shall be deemed to have occurred if: (I)any Person (other than any employee benefit plan of the Company, any subsidiary of the Company or any Person organized, appointed or established pursuant to the terms of any such benefit plan or any Person who currently owns, or is the Beneficial Owner of, 25% or more of the combined voting power of the Company's currently outstanding securities) is or becomes the Beneficial Owner of securities of the Company representing at least 25% of the combined voting power

of the Company's then outstanding securities;
(II) there shall be consummated (x) any consolidation, merger, share exchange or other business combination of the Company in which the Company is not the continuing or surviving corporation or pursuant to which shares of the Company's capital stock would be converted into cash, securities or other property, other than a merger of the Company in which the holders of the Company's capital stock immediately prior to the merger have the same proportionate ownership of capital stock of the surviving corporation immediately after the

merger, or (y) any sale, lease, exchange or other transfer (in one transaction or a series of related transactions) of all, or substantially all, of the consolidated assets of the Company; or (III)the shareholders' of the Company approve any plan or proposal for the liquidation or dissolution of the Company. Notwithstanding anything else in this Subsection 1(e), the effective distribution of the Company's securities in its IPO shall not constitute a Change in Control of the Company; provided, however, that an IPO which is not completed but which otherwise leads to any of the events described in the first sentence of this Subsection 1(e) shall constitute a Change in Control of the Company.
(f)Code. For purposes of this Agreement, the term "Code" means the Internal Revenue Code of 1986, including any amendments thereto or successor tax codes thereof.
(g)Covered Termination. For purposes of this Agreement, the term "Covered Termination" means any termination of the Executive's employment where the Termination Date is any date on or prior to the end of the Employment Period.
(h)Discretionary Termination. For purposes of this Agreement, "Discretionary Termination" means the determination by the Executive, or his estate or personal representative in the event of the Executive's death or disability, at any time during the twelve (12) month period commencing on the occurrence of a Change in Control of the Company, as evidenced by the delivery to the Company, by the Executive or by his estate or personal representative in the case of the Executive's death or disability, of a Notice of Termination during such period, to terminate this Agreement and his employment hereunder for any reason whatsoever in his sole discretion, with or without good faith, even if the Company has previously terminated the Executive for death, disability, Cause or otherwise during such twelve (12) month period following a Change in Control of the Company.

(i)Employment Period. For purposes of this Agreement, the term "Employment Period" means a Period commencing on the date of a Change in Control of the Company and ending at 11:59 p.m. Milwaukee time on the third anniversary of such date.
(j)Good Reason. For purposes of this Agreement, the Executive shall have a "Good Reason" for termination of employment after a Change in Control of the Company in the event of:
(i)any breach of this Agreement by the Company, including specifically any breach by the Company of its agreements contained in Sections 4, 5 or 6 hereof;
(ii)the removal of the Executive from, or any failure to reelect the Executive

to, any of the positions held with the Company and its subsidiaries on the date of the Change in Control of the Company or any other positions with the Company and its subsidiaries to which the Executive shall thereafter be elected or assigned, except in the event that such removal or failure to reelect relates to the termination by the Company of the Executive's employment for Cause or by reason of disability pursuant to Section 12 hereof;

(iii) a good faith determination by the Executive that there has been a significant adverse change, without the Executive's written consent (which may be withheld at Executive's discretion), in the Executive's working conditions or status with the Company or its subsidiaries from such working conditions or status in effect immediately prior to the Change in Control of the Company, including but not limited to (A) a significant change in the nature or scope of the Executive's authority, powers, functions, duties or responsibilities, or (B) a reduction in the level of support services, staff, secretarial and other assistance, office space and accoutrements; or

(iv) failure by the Company to timely obtain the Agreement referred to in Section 17(a) hereof as provided therein.

(k) IPO. For purposes of this Agreement, the term "IPO" means the Company's initial public offering of equity securities registered under the Securities Act.

(l) IPO Effective Date. For purposes of this Agreement, the term "IPO Effective Date" means the date on which the Securities and Exchange Commission declares the IPO effective pursuant to the Securities Act.

(m) Person. For purposes of this Agreement, the term "Person" shall mean any individual, firm, partnership, corporation or other entity, including any successor (by merger or otherwise) of such entity, or a group of any of the foregoing acting in concert.

(n) Securities Act. For purposes of this Agreement, the term "Securities Act" means the Securities Act of 1933, as amended.

(o) Termination Date. For purposes of this Agreement, except as otherwise provided in Section 10(b) and Section 17(a) hereof or as set forth below, the term "Termination Date" means (i) if the Executive's employment is terminated by the Executive's death, the date of death; (ii) if the Executive's employment is terminated by reason of voluntary early retirement, as agreed in writing by the Company and the Executive, the date of such early retirement as set forth in such written agreement; (iii) if the Executive's employment is terminated by reason of disability pursuant to Section 12 hereof, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period; (iv) if the Executive's employment is terminated by the Executive voluntarily (other than for Good Reason), the date the Notice of Termination is given; (v) if the Executive's employment is terminated by the Executive voluntarily pursuant to a Discretionary Termination, the Termination Date for the purposes of the payment of a Termination Payment and a Gross-Up Payment, if any, under Section 9(b) hereof shall be the date the Notice of Termination is given to the Company; and (vi) if the Executive's employment is

terminated by the Company (other than by reason of disability pursuant to Section 12 hereof) or by the Executive for Good Reason, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period. Notwithstanding the foregoing,

(A) If termination is by the Company for Cause pursuant to Section 1(d)(iii) of this Agreement and if the Executive has cured the conduct constituting such Cause as described by the Company in its Notice of Termination within such thirty (30) day or shorter period, then the Executive's employment hereunder shall continue as if the Company had not delivered its Notice of Termination.

(B) If the Company shall give a Notice of Termination for Cause or by reason of disability and the Executive in good faith notifies the Company that a dispute exists concerning the termination within the fifteen (15) day period following receipt thereof, then the Executive may elect to continue his employment during such dispute and the Termination Date shall be determined under this paragraph. If the Executive so elects and it is thereafter determined that Cause or disability (as the case may be) did exist, the Termination Date shall be the earlier of (1) the date on which the dispute is finally determined, either (x) by mutual written agreement of the parties or (y) in accordance with Section 22 hereof, (2) the date of the Executive's death, or (3) one day prior to the end of the Employment Period. If the Executive so elects and it is thereafter determined that Cause or disability (as the case may be) did not exist, then the employment of the Executive hereunder shall continue after such determination as if the Company had not delivered its Notice of Termination and there shall be no Termination Date

arising out of such Notice. In either case, this Agreement continues, until the Termination Date, if any, as if the Company had not delivered the Notice of Termination except that, if it is finally determined that the Company properly terminated the Executive for the reason asserted in the Notice of Termination, the Executive shall in no case be entitled to a Termination Payment (as hereinafter defined) arising out of events occurring after the Company delivered its Notice of Termination.

(C) If the Executive shall in good faith give a Notice of Termination for Good Reason and the Company in good faith notifies the Executive that a dispute exists concerning the termination within the fifteen (15) day period following receipt thereof, then the Executive may elect to continue his employment during such dispute and the Termination Date shall be determined under this paragraph. If the Executive so elects and it is thereafter determined that Good Reason did exist, the Termination Date shall be the earlier of (1) the date on which the dispute is finally determined, either (x) by mutual written agreement of the parties or (y) in accordance with Section 22 hereof, (2) the date of the Executive's death or (3) one day prior to the end of the Employment Period. If the Executive so elects and it is thereafter determined that Good Reason did not exist, then the employment of the Executive hereunder shall continue after such determination as if the Executive had not delivered the Notice of Termination asserting Good Reason and there shall be no Termination Date arising out of such Notice. In either case, this Agreement continues, until the Termination Date, if

any, as if the Executive had not delivered the Notice of Termination except that, if it is finally determined that Good Reason did exist, the Executive shall in no case be denied the benefits described in Sections 8(b) and 9 hereof (including a Termination Payment) based on events occurring after the Executive delivered his Notice of Termination.

(D) If an opinion is required to be delivered pursuant to Section 9(b) hereof and such opinion shall not have been delivered, the Termination Date shall be the earlier of the date on which such opinion is delivered or one day prior to the end of the Employment Period.

(E) Except as provided in Paragraphs (B) and (C) above and other than a Discretionary Termination (which cannot be subject to dispute by the Company), if the party receiving the Notice of Termination in good faith notifies the other party that a dispute exists concerning the termination within the fifteen (15) day period following receipt thereof and it is finally determined that the reason asserted in such Notice of Termination did not exist, then (1) if such Notice was delivered by the Executive, the Executive will be deemed to have voluntarily terminated his employment and (2) if delivered by the Company, the Company will be deemed to have terminated the Executive other than by reason of death, disability or Cause.

2. Termination or Cancellation Prior to Change in Control. The Company shall retain the right to terminate the employment of the Executive at any time prior to a Change in Control of the Company, subject to the terms and conditions of any other then existing employment arrangement or agreement between the Executive and the Company; provided, however, that if the Executive's employment is terminated by the Company, other than by reason of (i) death, (ii) disability in accordance with Section 12 hereof, or (iii) Cause, at any time after negotiations are commenced between the Company and another Person which ultimately lead to a Change in Control of the Company, then the Executive shall be entitled to receive at the earlier to occur of the closing or the effective date of such Change in Control of the Company all Accrued Benefits and a Termination Payment, including benefits under Section 8(b) hereof, as if such termination of employment was a Covered Termination under Section 8 hereof. Other than as set forth above or as provided in Section 17 hereof, in the event the Executive's

employment is terminated prior to a Change in Control of the Company, this Agreement shall be terminated and canceled and of no further force and effect and any and all rights and obligations of the parties hereunder shall cease.

3. Employment Period. If a Change in Control of the Company occurs when the Executive is employed by the Company, the Company will continue thereafter to employ the Executive during the Employment Period, and the Executive will remain in the employ of the Company, in accordance with and subject to the terms and provisions of this Agreement (including, without limitation, the Executive's right to exercise a Discretionary Termination), and the terms of this Agreement shall expressly supersede the terms and conditions of any other then existing employment arrangement or agreement between the Company and the Executive.

4.Duties. During the Employment Period, the Executive shall, in the same capacities and positions held by the Executive at the time immediately prior to the Change in Control of the Company or in such other capacities and positions as may be agreed to by the Company and the Executive in writing, devote the Executive's best efforts and all of the Executive's business time, attention and skill to the business and affairs of the Company, as such business and affairs now exist and as they may hereafter be conducted. The services which are to be performed by the Executive hereunder are to be rendered in the same metropolitan area in which the Executive was employed immediately prior to the time of such Change in Control of the Company, or in such other place or places as shall be mutually agreed upon in writing by the Executive and the Company from time to time. Without the Executive's consent (which may be withheld in the Executive's discretion), the Executive shall not be required to be absent from such metropolitan area more than forty-five (45) days in any twelve (12) month period or for more than fourteen (14) consecutive days.

5.Compensation. During the Employment Period, the Executive shall be compensated as follows:

(a)The Executive shall receive, at such intervals and in accordance with such standard policies of the Company as may be in effect immediately prior to the Change in Control of the Company, an annual base salary in cash of not less than the Executive's annual base salary plus any annualized bonus amounts received or receivable as in effect immediately prior to the Change in Control of the Company and all other compensation otherwise reportable on a Form W-2 (which base salary, bonus and other compensation shall, unless otherwise agreed in writing by the Executive, include the current receipt by the Executive of any amounts which, prior to the Change in Control of the Company, the Executive had elected to defer, whether such compensation is deferred under Section 401(k) of the Code or otherwise), subject to adjustment as hereinafter provided.

(b)The Executive shall, at such intervals and in accordance with such standard policies as may be in effect immediately prior to the Change in Control of the Company, be reimbursed for any and all monies advanced in connection with the Executive's employment for reasonable and necessary expenses incurred by the Executive on behalf of the Company, including travel and entertainment expenses.

(c)From the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason) until he reaches age 85, the Executive and the Executive's wife, and each of their children until they reach the age of 21, shall each be entitled to receive, without cost, premium, co-pay or deductible charges, full health and medical, dental and vision care as provided by the Company to its senior executive employees; provided, that the Executive and his wife shall not be limited to their choice(s) of doctor or the location(s) at which such care is provided. In the event that the Executive dies prior to reaching age 85, his wife shall continue to receive such health care benefits on the same terms and conditions, until the date when the Executive would have otherwise reached age 85 but for his death, and each of their children shall continue to receive such health care benefits on the same terms and conditions until they reach age 21. From the date of a Change in Control of the Company (regardless of whether the Executive has

ceased to be employed by the Company for any reason) until he reaches age 65, the Executive will also be entitled to the benefit of a long-term and short-term disability insurance policy of $3,000 per month, and in the event that the Executive dies prior to reaching age 65, his wife shall receive the benefits or continued coverage of such policies (as the case may be). From the date of a Change in

Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason), the Company will not, without the Executive's consent, make any changes in the foregoing benefits that would adversely affect in any material respect the rights or benefits of the Executive or his wife or children thereunder. During the Employment Period, the Executive shall also be entitled to receive any other perquisites generally made available, from time to time or at any time, to the Company's key management personnel. Any payments under this Section 5(c) shall be in addition to any other payments or benefits to be received by the Executive under this Agreement or otherwise.

(d) The Executive shall annually be entitled to not less than the amount of paid vacation and not fewer than the number of paid holidays to which the Executive was entitled annually immediately prior to the Change in Control of the Company or such greater amount of paid vacation and number of paid holidays as may be made available annually to other executives of the Company of comparable status and position to the Executive.

(e) The Executive shall be included in all plans providing additional benefits to executives of the Company of comparable status and position to the Executive, including but not limited to deferred compensation, split-dollar life insurance, supplemental retirement, stock option, stock appreciation, stock bonus, cash bonus and similar or comparable plans; provided, that, in no event shall the aggregate level of benefits under such plans be less than the aggregate level of benefits under plans of the Company of the type referred to in this Section 5(e) in which the Executive was participating immediately prior to the Change in Control of the Company.

(f) Immediately upon a Change in Control of the Company, all awards granted to the Executive and then outstanding under the Company's stock option and incentive compensation plans ("Executive Awards") that are not then exercisable by their terms automatically will become immediately exercisable and fully vested for the remainder of their stated terms. In addition, for a period of thirty (30) days following such Change in Control of the Company, the Executive shall have the right to terminate the Executive Awards and to receive a lump-sum payment, in cash, equal to the product of (a) the excess of (x) the per-unit fair market value of the securities underlying the Executive Awards, over (y) the per-unit exercise price of such Executive Awards, and (b) the number of units of such securities covered by the Executive Awards. For purposes of the preceding sentence, the "fair market value" of securities shall be based on the highest of (i) the per-unit closing sale price of the securities underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq Stock Market, on the execution date of the agreement pursuant to which the

Change in Control of the Company is effected, (ii) the per-unit closing sale price of the securities underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq Stock Market, on the effective date of the transaction constituting a Change in Control of the Company, and (iii) the highest per-unit price for such securities actually paid in connection with such Change in Control of the Company. Notwithstanding the foregoing, if the exercise of any right granted pursuant to this Section 5(f) would make a transaction constituting a Change in Control of the Company ineligible for pooling of interests accounting under APB No. 16 which, but for this Section 5(f), would otherwise be eligible for such accounting treatment, the Board of Directors of the Company shall have the ability to substitute for the cash payable pursuant to this Section 5(f) securities of the Company (or of the other entity surviving the transaction constituting the Change in Control of the Company, or its parent corporation, if applicable) having a fair market value equal to the cash that would otherwise be payable hereunder. For purposes of the preceding sentence, the "fair market

value" of securities shall be based on the lower of (i) the average closing bid price of such securities for the ten (10) trading days prior to the execution date of the agreement pursuant to which the Change in Control of the Company is effected, and (ii) the average of the closing bid price of such securities for the ten (10) trading days prior to the effective date of the transaction constituting a Change in Control of the Company, in each case as such closing bid prices are reported on a national securities exchange or by the Nasdaq Stock Market.

6.Annual Compensation Adjustments. During the Employment Period, the Board of Directors of the Company (or an appropriate committee thereof) will consider and appraise, at least annually, the contributions of the Executive to the Company's operating and/or administrative efficiency, growth, cash flow from operations and operating profits, and, in accordance with the Company's practice prior to the Change in Control of the Company, due and good faith consideration shall be given to the upward adjustment of the Executive's base compensation rate, at least annually, commensurate with (i) increases generally given to other executives of the Company of comparable status and position to the Executive, and (ii) as the scope of the Company's operations or the Executive's duties expand.

7.Termination For Cause or Without Good Reason. If there is a Covered Termination for Cause or due to the Executive's voluntarily terminating his employment other than for Good Reason or a Discretionary Termination (any such terminations to be subject to the procedures set forth in Section 13 hereof), then the Executive shall be entitled to receive only Accrued Benefits pursuant to Section 9(a) hereof.

8.Termination Giving Rise to a Termination Payment. (a) If there is a Covered Termination by the Executive for Good Reason or a Discretionary Termination, or by the Company other than by reason of (i) death, (ii) disability pursuant to Section 12 hereof, or (iii) Cause, then the Executive shall be entitled to receive, and the Company shall promptly pay, Accrued Benefits pursuant to

Section 9(a) hereof and, in lieu of further base salary for periods following the Termination Date, as liquidated damages and severance pay, the Termination Payment pursuant to Section 9(b) hereof.

(b) If there is a Covered Termination and the Executive is entitled to Accrued Benefits and the Termination Payment, then the Executive shall be entitled to the following additional benefits:

(i) The Executive shall receive, at the expense of the Company, outplacement services on an individual basis provided by a nationally recognized executive placement firm selected by the Company and acceptable to Executive until the earlier of the third anniversary of the Termination Date or such time as the Executive has obtained new full-time employment comparable to his position at the Company.

(ii) Until the earlier of the third anniversary of the Termination Date or such time as the Executive has obtained new employment and is covered by benefits which in the aggregate are at least equal in value to the following benefits the Executive shall continue to be covered, at the expense of the Company, by the same or equivalent life insurance, hospitalization, medical and dental coverage as was required hereunder with respect to the Executive immediately prior to the date the Notice of Termination is given.

9. Payments Upon Termination. (a) Accrued Benefits. For purposes of this Agreement, the Executive's "Accrued Benefits" shall include the following amounts, payable as described herein: (i) all base salary for the time period ending with the Termination Date; (ii) reimbursement for any and all monies advanced in connection with the Executive's employment for reasonable and necessary expenses incurred by the Executive on behalf of the Company for the time period ending with the Termination

Date; (iii) any and all other cash earned though the Termination Date and deferred at the election of the Executive or pursuant to any deferred compensation plan then in effect; (iv) a lump sum payment of the bonus, incentive compensation and other compensation reportable on Form W-2 otherwise payable to the Executive with respect to the year in which termination occurs under all bonus or incentive compensation plan or plans of the Company in which the Executive is a participant; and (v) all other payments and benefits to which the Executive may be entitled as compensatory fringe benefits or under the terms of any benefit plan of the Company, including severance payments under the Company's severance policies and practices as in effect immediately prior to the Change in Control of the Company. Payment of Accrued Benefits shall be made promptly in accordance with the Company's prevailing practice with respect to Subsections (i) and (ii) or, with respect to Subsections (iii), (iv) and (v), pursuant to the terms of the benefit plan or practice establishing such benefits.

(b) Termination Payment. The Termination Payment shall be an amount equal to the average of the Executive's annual total compensation reportable by the Company on Form W-2 (i.e., base salary plus bonus amounts and all other taxable compensation) over the five (5) fiscal years of the Company immediately prior to the Change in Control of the Company (with such compensation annualized for any

initial partial year of employment) multiplied by three (3); provided that if the Executive has been employed by the Company for less than three (3) years, then the Termination Payment shall be an amount equal to the highest amount of the Executive's annual total compensation for any year during the period of his employment by the Company prior to the Change in Control of the Company multiplied by three (3). Except as otherwise provided herein, the Termination Payment shall be paid to the Executive in cash no later than ten (10) business days after the Termination Date; provided, however, the Termination Payment shall be paid to the Executive immediately upon receipt by the Company of a Notice of Termination relating to a Discretionary Termination (regardless of any differing effective date of the Executive's employment termination). The Executive shall not be required to mitigate the amount of the Termination Payment by securing other employment or otherwise, nor will such Termination Payment be reduced by reason of the Executive securing other employment or for any other reason.

In the event that a portion of the Termination Payment, Accrued Benefits or any other payment or benefit under this Agreement, or payments to or for the benefit of the Executive under any other agreement or plan of the Company ("Total Benefits"), be deemed to be an "excess parachute payment," as defined in Section 280G of the Code, then the Company shall pay the Executive, no later than the tenth day following the Executive's request, such additional cash amount as is necessary to place the Executive in the same after-tax financial position that he would have been in if he had not incurred any liability for Excise Tax ("Excise Tax Liability") under Section 4999 of the Code (the "Gross-Up Payment"). For purposes of determining whether any of the Total Benefits will be subject to Excise Tax Liability and the amount of such Excise Tax Liability, (i) Total Benefits shall be treated as "parachute payments" (within the meaning of Section 280G(b)(2) of the Code) unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such Total Benefits (in whole or in part) do not constitute parachute payments, including by reason of Section 280G(b)(4)(A) of the Code, and all "excess parachute payments" (within the meaning of Section 280G(b)(1) of the Code) shall be treated as subject to Excise Tax Liability, unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such excess parachute payments represent reasonable compensation for services actually rendered within the meaning of Section 280G(b)(4)(B) of the Code, or are not otherwise subject to Excise Tax Liability, and (ii) the value of any noncash benefits or any deferred payment or benefit shall be determined by the Company's independent auditors in accordance with the principles of Sections 280G(d)(3) and (4) of the Code. For purposes of determining the amount of the Gross-Up Payment, the Executive shall be deemed to pay federal income taxes at the highest marginal rate of federal income taxation in the calendar year in which the Gross-Up Payment is to be made and state and local income taxes at the highest marginal rate of taxation in the state and locality of the residence of the Executive, net of the maximum reduction in federal income taxes that could be obtained from deduction of such state and local taxes.

10.Death. (a) Except as provided in Section 10(b) hereof, in the event of a Covered Termination due to the Executive's death, the Executive's estate, heirs and beneficiaries shall receive all the Executive's Accrued Benefits through the Termination Date. (b)In the event the Executive dies after a Notice of Termination is given (i) by the Company, other than by reason of disability, or (ii) by the Executive for Good Reason or a Discretionary Termination, the Executive's estate, heirs and beneficiaries shall be entitled to the benefits described in Section 10(a) hereof and, subject to the provisions of this Agreement, to such Termination Payment as the Executive would have been entitled to had the Executive lived. For purposes of this Section 10(b), the Termination Date shall be the earlier of thirty (30) days following the giving of the Notice of Termination or one day prior to the end of the Employment Period, subject to delay pursuant to Section 1(l) hereof.

11.Retirement. If, during the Employment Period, the Executive and the Company shall execute an agreement providing for the early retirement of the Executive from the Company, or the Executive shall otherwise give notice that he is voluntarily choosing to retire early from the Company, the Executive shall receive Accrued Benefits through the Termination Date; provided, that if the Executive's employment is terminated by the Executive for Good Reason or a Discretionary Termination or by the Company other than by reason of

death, disability or Cause and the Executive also, in connection with such termination, elects voluntary early retirement, the Executive shall also be entitled to receive a Termination Payment pursuant to Section 9(b) hereof.

12.Termination for Disability. If, during the Employment Period, as a result of the Executive's disability due to physical or mental illness or injury (regardless of whether such illness or injury is job-related), the Executive shall have been absent from the Executive's duties hereunder on a full-time basis for twelve (12) consecutive months and, within thirty (30) days after the Company notifies the Executive in writing that it intends to terminate the Executive's employment (which notice shall not constitute the Notice of Termination contemplated below), the Executive shall not have returned to the performance of the Executive's duties hereunder on a substantially full-time basis, the Company may terminate the Executive's employment pursuant to a Notice of Termination given in accordance with Section 13 hereof. In the event the Executive's employment is terminated on account of the Executive's disability in accordance with this Section, the Executive shall receive Accrued Benefits in accordance with Section 9(a) hereof and shall remain eligible for all benefits provided by any long term disability programs of the Company in effect at the time of such termination.

13.Termination Notice and Procedure. Any Covered Termination by the Company or the Executive shall be communicated by written Notice of Termination to the Executive, if such Notice is given by the Company, and to the Company, if such Notice is given by the Executive, all in accordance with the following procedures and those set forth in Section 23 hereof:

(a)If such termination is for disability, Cause or Good Reason, the Notice of Termination shall indicate in reasonable detail the facts and circumstances

alleged to provide a basis for such termination. (No such detail need be provided for in a Discretionary Termination).

(b) Any Notice of Termination by the Company shall have been approved, prior to the giving thereof to the Executive, by a resolution duly adopted in good faith by a majority of the directors of the Company (or any successor corporation) then in office.

(c) The Executive shall have thirty (30) days, or such longer period as the Company may determine to be appropriate, to cure any conduct or act, if curable, alleged to provide grounds for termination of the Executive's employment for Cause under this Agreement.

(d) The recipient of the Notice of Termination shall personally deliver or mail in accordance with Section 23 hereof written notice of any dispute relating to such Notice of Termination to the party giving such Notice within fifteen (15) days after receipt thereof; provided, however, that a Notice of Termination relating to a Discretionary Termination shall not be subject to dispute for any reason by the Company or otherwise. After the expiration of such fifteen (15) days (or immediately upon receipt of a Notice of Termination relating to a Discretionary Termination), the contents of the Notice of Termination shall become final and not subject to dispute.

14. Confidentiality Obligations of the Executive; Noncompetition.

(a) During and following the Executive's employment by the Company, the Executive shall hold in confidence and not directly or indirectly disclose or use or copy or make lists of any confidential information or proprietary data of the Company, except to the extent authorized in writing by the Board of Directors of the Company or required by any court or administrative agency, other than to an employee of the Company or a person to whom disclosure is reasonably necessary or appropriate in connection with the performance by the Executive of

duties as an executive of the Company. Confidential information shall not include any information known generally to the public or any information of a type not otherwise considered confidential by persons engaged in the same business or a business similar to that of the Company. All records, files, documents and materials, or copies thereof, relating to the business of the Company which the Executive shall prepare, or use, or come into contact with, shall be and remain the sole property of the Company and shall be promptly returned to the Company upon termination of employment with the Company.

(b) The Executive agrees that, in the event of a Covered Termination in which the Executive has or will receive a Termination Payment, for a period of two years after the Termination Date or until the end of the Employment Period, whichever is shorter, the Employee shall not, within a one hundred (100) mile radius of any office, landfill or facility of the Company, except as permitted by the Company's prior written consent (which shall not be unreasonably withheld), participate in the management of any business which is a direct and substantial competitor of the Company. The ownership of less than one percent of any class of securities of any corporation listed on a national securities exchange or regularly traded over the counter even though such corporation may be a competitor of the Company as specified above, shall not be deemed as constituting a financial interest in such competitor.

15.Expenses and Interest. If, after a Change in Control of the Company, a good faith dispute arises with respect to the enforcement of the Executive's rights under this Agreement or if any legal or arbitration proceeding shall be brought in good faith to enforce or interpret any provision contained herein, or to recover damages for breach hereof, the Executive shall recover from the Company any reasonable attorneys' fees and necessary costs and disbursements incurred as a result of such dispute, legal or arbitration proceeding ("Expenses"), and prejudgment interest on any money judgment or arbitration award obtained by the Executive calculated at the rate of interest announced by Firstar Bank-Milwaukee, N.A. from time to time as its prime or base lending rate from the date that payments to him should have been made under this Agreement. Within ten (10) days after the Executive's written request therefor, the Company shall pay in cash to the Executive, or such other person or entity as the Executive may designate in writing to the Company, the Executive's reasonable Expenses in advance of the final disposition or conclusion of any such dispute, legal or arbitration proceeding.

16.Payment Obligations Absolute. The Company's obligation during and after the Employment Period to pay the Executive the amounts and to make the benefit and other arrangements provided herein shall be absolute and unconditional and shall not be affected by any circumstances, including, without limitation, any set off, counterclaim, recoupment, defense or other right which the Company may have against him or anyone else. Except as provided in Section 15 of this Agreement, all amounts payable by the Company hereunder shall be paid without notice or demand. Except as provided in Section 9(b) of this Agreement, each and every payment made hereunder by the Company shall be final, and the Company will not seek to recover all or any part of such payment from the Executive, or from whomsoever may be entitled thereto, for any reason whatsoever.

17.Assignment; Successors. (a) If the Company proposes to sell, assign or transfer all or substantially all of its business and assets to any Person, or if the Company proposes to merge into or consolidate or otherwise combine with any Person (in either case, whether before or after the IPO Effective Date), then, at least thirty (30) days in advance of the closing of such event, the Company shall, subject only to consummation of such Change in Control of the

Company, assign all of its right, title and interest in this Agreement effective as of the closing date of such event to such Person, and the Company shall cause such Person, at least thirty (30) days in advance of the closing of such event, by written agreement in form and substance reasonably satisfactory to the Executive and with written notice thereof to Executive, to expressly assume and agree to perform, subject only to consummation of such Change in Control of the Company, from and after the effective date of such event all of the terms, conditions and provisions imposed by this Agreement upon the Company. If such Change in Control of the Company is consummated, failure of the Company to obtain such an assumption agreement at least thirty (30) days in advance of the closing of such event shall be a breach of this Agreement constituting "Good Reason" hereunder, except that for purposes of implementing the foregoing, the date upon which such transfer or other succession becomes effective shall be

deemed the Termination Date. In case of an effective assignment by the Company and of assumption and agreement by such Person, "Company" shall thereafter mean such Person which executes and delivers the agreement provided for in this Section 17 or which otherwise becomes bound by all the terms and provisions of this Agreement by operation of law, and this Agreement shall inure to the benefit of and be enforceable by such Person. The Executive shall, in his discretion, be entitled to proceed against any or all of such Persons, any Person which theretofore was such a successor to the Company (as defined in the first paragraph of this Agreement) and the Company (as so defined) in any action to enforce any rights of the Executive hereunder. Except as provided in this Subsection, this Agreement shall not be assignable by the Company. This Agreement shall not be terminated by the voluntary or involuntary dissolution of the Company.

(b)This Agreement and all rights of the Executive shall inure to the benefit of and be enforceable by the Executive's personal or legal representatives, executors, administrators, heirs and beneficiaries. All amounts payable to the Executive under Sections 7, 8, 9, 10, 11 and 12 hereof if the Executive had lived shall be paid, in the event of the Executive's death, to the Executive's estate, heirs and representatives.

18.Severability. The provisions of this Agreement shall be regarded as divisible, and if any of said provisions or any part hereof are declared invalid or unenforceable by a court of competent jurisdiction, the validity and enforceability of the remainder of such provisions or parts hereof and the applicability thereof shall not be affected thereby.

19.Amendment. This Agreement may not be amended or modified at any time except by written instrument executed by the Company and the Executive.

20.Withholding. The Company shall be entitled to withhold from amounts to be paid to the Executive hereunder any federal, state or local withholding or other taxes or charges which it is from time to time required to withhold; provided, that the amount so withheld shall not exceed the minimum amount required to be withheld by law. The Company shall be entitled to rely on an opinion of nationally recognized tax counsel if any question as to the amount or requirement of any such withholding shall arise.

21.Certain Rules of Construction. No party shall be considered as being responsible for the drafting of this Agreement for the purpose of applying any rule construing ambiguities against the drafter or otherwise. No draft of this Agreement shall be taken into account in construing this Agreement. Any provision of this Agreement which requires an agreement in writing shall be deemed to require that the writing in question be signed by the Executive and an authorized representative of the Company.

22.Governing Law: Resolution of Disputes. This Agreement and the rights and obligations hereunder shall be governed by and construed in accordance with the laws of the State of Wisconsin. Any dispute arising out of this Agreement shall, at the Executive's election, be determined by arbitration under the rules of the American Arbitration Association then in effect or by litigation. Whether the dispute is to be settled by arbitration or litigation, the venue for the arbitration or litigation shall be Milwaukee, Wisconsin or, at the Executive's

election, in the judicial district encompassing the city in which the Executive resides. The parties consent to personal jurisdiction in each trial court in the selected venue having subject matter jurisdiction notwithstanding their residence or situs, and each party irrevocably consents to service of process in the manner provided hereunder for the giving of notices.

23.Notice. Notices given pursuant to this Agreement shall be in writing and, except as otherwise provided by Section 13(d) hereof, shall be deemed given when actually received by the Executive or actually received by the Company's Secretary or any officer of the Company other than the Executive. If mailed, such notices shall be mailed by United States registered or certified mail, return receipt requested, addressee only, postage prepaid, if to the Company, to Superior Services, Inc., Attention: Secretary, 10150 West National Avenue, Suite 350, West Allis, Wisconsin 53227, or if to the Executive, at the address set forth below the Executive's signature to this Agreement, or to such other address as the party to be notified shall have theretofore given to the other party in writing. A copy of any notice provided hereunder by either party shall be provided to Steven R. Barth, Foley & Lardner, 777 East Wisconsin Avenue, Milwaukee, Wisconsin 53202.

24.No Waiver. No waiver by either party at any time of any breach by the other party of, or compliance with, any condition or provision of this Agreement to be performed by the other party shall be deemed a waiver of similar or dissimilar provisions or conditions at the same time or any prior or subsequent time.

25.Headings. The headings herein contained are for reference only and shall not affect the meaning or interpretation of any provision of this Agreement.

26. Effect on Other Agreements. No provision of this Agreement shall limit the Company's obligation to make payments and provide benefits otherwise receivable by the Executive under the any other agreement, regardless of whether or not the Executive exercises his right to a Discretionary Termination hereunder."

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

EXECUTIVESUPERIOR SERVICES, INC.

_____ By:_____

Joseph P. Tate G. William Dietrich
Chief Executive Officer

Address:
633 Cowpath
Fort Atkinson, Wisconsin 53538

EXHIBIT 10.20

Executive's Name: G. William Dietrich

AMENDMENT NO. 2 TO
KEY EXECUTIVE EMPLOYMENT AND SEVERANCE AGREEMENT

THIS AMENDMENT NO. 2 (this "Amendment"), dated as of August 18, 1998, supplements and amends the Key Employment and Severance Agreement, dated as of August 15, 1995, as previously amended (the "Agreement"), by and between SUPERIOR SERVICES, INC., a Wisconsin corporation (the "Company"), and the named executive set forth above (the "Executive"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

W I T N E S S E T H

WHEREAS, pursuant to Section 19 of the Agreement, the Executive and the Company desire to supplement and amend the Agreement as specifically set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 1(d) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(d) Cause. 'Cause' for termination by the Company of the Executive's employment after a Change in Control of the Company, for purposes of this Agreement, shall mean the following and only the following: the Executive's final and nonappealable conviction of, and sentencing for, a felony offense for a crime involving an act by the Executive of conduct on behalf of the Company that results in the Executive being physically imprisoned in a federal or state penitentiary; provided, that 'Cause' for termination shall only be determined by a vote of two-thirds of the Board of Directors of the Company after (i) reasonable written notice to the Executive, setting forth the basis for 'Cause,' specifying the particulars thereof in detail; and (ii) an opportunity for the Executive, together with his counsel, to be heard before the Board."

2. Section 1(h) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(h) Discretionary Termination. For purposes of this Agreement, 'Discretionary Termination' means the determination by the

Executive, or his estate or personal representative in the event of the Executive's death or disability, at any time

during the twelve (12) month period commencing on the occurrence of a Change in Control of the Company, as evidenced by the delivery to the Company, by the Executive or by his estate or personal representative in the case of the Executive's death or disability, of a Notice of Termination during such period, to terminate this Agreement and his employment hereunder for any reason whatsoever in his sole discretion, with or without good faith, even if the Company has previously terminated the Executive for death, disability, Cause or otherwise during such twelve (12) month period following a Change in Control of the Company."

3. The first paragraph of Section 1(o) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(o) Termination Date. For purposes of this Agreement, except as otherwise provided in Section 10(b) and Section 17(a) hereof or as set forth below, the term 'Termination Date' means (i) if the Executive's employment is terminated by the Executive's death, the date of death; (ii) if the Executive's employment is terminated by reason of voluntary early retirement, as agreed in writing by the Company and the Executive, the date of such early retirement as set forth in such written agreement; (iii) if the Executive's employment is terminated by reason of disability pursuant to Section 12 hereof, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period; (iv) if the Executive's employment is terminated by the Executive voluntarily (other than for Good Reason), the date the Notice of Termination is given; (v) if the Executive's employment is terminated by the Executive voluntarily pursuant to a Discretionary Termination, the Termination Date for the purposes of the payment of a Termination Payment and a Gross-Up Payment, if any, under Section 9(b) hereof shall be the date the Notice of Termination is given to the Company; and (vi) if the Executive's employment is terminated by the Company (other than by reason of disability pursuant to Section 12 hereof) or by the Executive for Good Reason, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period. Notwithstanding the foregoing," [Remainder of existing Section 1(o) to remain as written in the Agreement.]

4. Section 5(c) of the Agreement is hereby amended and restated to read

in its entirety as follows:

"(c) Regardless of whether or not an Employment Period exists or is ongoing, from the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason) until he reaches age 85, the Executive and the Executive's wife, and each of their children until they reach the age of 21, shall each be entitled to receive, without cost, premium, co-pay or deductible charges, full health and medical, dental and vision care as provided by the Company to its senior executive employees; provided,

that the Executive and his wife shall not be limited to their choice(s) of doctor or the location(s) at which such care is provided. In the event that the Executive dies prior to reaching age 85, his wife shall continue to receive such health care benefits on the same terms and conditions, until the date when the Executive would have otherwise reached age 85 but for his death, and each of their children shall continue to receive such health care benefits on the same terms and conditions until they reach age 21. From the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason) until he reaches age 65, the Executive will also be entitled to the benefit of a long-term and short-term disability insurance policy of $3,000 per month, and in the event that the Executive dies prior to reaching age 65, his wife shall receive the benefits or continued coverage of such policies (as the case may be). From the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason), the Company will not, without the Executive's consent, make any changes in the foregoing benefits that would adversely affect in any material respect the rights or benefits of the Executive or his wife or children thereunder. During the Employment Period, the Executive shall also be entitled to receive any other perquisites generally made available, from time to time or at any time, to the Company's key management personnel. Any payments under this Section 5(c) shall be in addition to any other payments or benefits to be received by the Executive under this Agreement or otherwise, including under Section 4(C)(ii) of that certain Employment Agreement, dated as of January 1, 1996, by and between the Company and the Executive (the "Employment Agreement")."

5. A new Section 5(f) is hereby added to the Agreement, to read in its entirety as follows:

"Regardless of whether or not an Employment Period exists or is ongoing, immediately upon a Change in Control of the Company, all awards granted to the Executive and then outstanding under the Company's stock option and incentive compensation plans ('Executive Awards') that are not then exercisable by their terms automatically will become immediately exercisable and fully vested for the remainder of their stated terms. In addition, for a period of thirty (30) days following such Change in Control of the Company, the Executive shall have the right to terminate the Executive Awards and to receive a lump-sum payment, in cash, equal to the product of (a) the excess of (x) the per-unit fair market value of the securities underlying the Executive Awards, over (y) the per-unit exercise price of such Executive Awards, and (b) the number of units of such securities covered by the Executive Awards. For purposes of the preceding sentence, the 'fair market value' of securities shall be based on the highest of (i) the per-unit closing sale price of the securities underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq Stock Market, on the execution date of the agreement pursuant to which the Change in Control of the

Company is effected, (ii) the per-unit closing sale price of the securities underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq Stock Market, on the effective date of the transaction constituting a Change in Control of the Company, and (iii) the highest per-unit price for such securities actually paid in connection with such Change in Control of the Company. Notwithstanding the foregoing, if the exercise of any right granted pursuant to this Section 5(f) would make a transaction constituting a Change in Control of the Company ineligible for pooling of interests accounting under APB No. 16 which, but for this Section 5(f), would otherwise be eligible for such accounting treatment, the Board of Directors of the Company shall have the ability to substitute for the cash payable pursuant to this Section 5(f) securities of the Company (or of the other entity surviving the transaction constituting the Change in Control of the Company, or its parent corporation, if applicable) having a fair market value equal to the cash that would otherwise be payable hereunder. For purposes of the preceding sentence, the 'fair market value' of securities shall be based on the lower of (i) the average closing bid price of such securities for the ten (10) trading days prior to the execution date of the agreement pursuant to which the Change in Control of the Company is effected, and (ii) the average of the closing bid price of such

securities for the ten (10) trading days prior to the effective date of the transaction constituting a Change in Control of the Company, in each case as such closing bid prices are reported on a national securities exchange or by the Nasdaq Stock Market."

6. The second and third paragraphs of Section 9(b) of the Agreement are hereby deleted in their entirety and a new paragraph inserted in their place, to read in its entirety as follows:

"In the event that a portion of the Termination Payment, Accrued Benefits or any other payment or benefit under this Agreement, or payments to or for the benefit of the Executive under any other agreement or plan of the Company ('Total Benefits'), be deemed to be an 'excess parachute payment,' as defined in Section 280G of the Code, then the Company shall pay the Executive, no later than the tenth day following the Executive's request, such additional cash amount as is necessary to place the Executive in the same after-tax financial position that he would have been in if he had not incurred any liability for Excise Tax ('Excise Tax Liability') under Section 4999 of the Code (the 'Gross-Up Payment'). For purposes of determining whether any of the Total Benefits will be subject to Excise Tax Liability and the amount of such Excise Tax Liability, (i) Total Benefits shall be treated as 'parachute payments' (within the meaning of Section 280G(b)(2) of the Code) unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such Total Benefits (in whole or in part) do not constitute parachute payments, including by reason of Section 280G(b)(4)(A) of the Code, and all 'excess parachute payments' (within the meaning of Section 280G(b)(1) of the Code) shall be treated as subject to

Excise Tax Liability, unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such excess parachute payments represent reasonable compensation for services actually rendered within the meaning of Section 280G(b)(4)(B) of the Code, or are not otherwise subject to Excise Tax Liability, and (ii) the value of any noncash benefits or any deferred payment or benefit shall be determined by the Company's independent auditors in accordance with the principles of Sections 280G(d)(3) and (4) of the Code. For purposes of determining the amount of the Gross-Up Payment, the Executive shall be deemed to pay federal income taxes at the highest marginal rate of federal income taxation in the calendar year in which the Gross-Up Payment is to be made and state and local income taxes at the highest marginal rate of taxation in the state and locality of the residence of the Executive, net of the maximum

reduction in federal income taxes that could be obtained from deduction of such state and local taxes."

7. A new Section 26 is hereby added to the Agreement, to read in its entirety as follows:

"26. Effect on Employment Agreement. No provision of this Agreement shall limit the Company's obligation to make payments and provide benefits otherwise receivable by the Executive under the Employment Agreement, including under Section 4(C)(ii) thereof, or any other agreement, regardless of whether or not the Executive exercises his right to a Discretionary Termination hereunder."

8. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes immediately as of the date first written above.

IN WITNESS WHEREOF, the Executive and the Company have set their hands hereto as of the date above.

SUPERIOR SERVICES, INC.

_____ By:_____

Executive Joseph P. Tate
Chairman of the Board

EXHIBIT 10.21

Executive's Name: George K. Farr

AMENDMENT NO. 2 TO
KEY EXECUTIVE EMPLOYMENT AND SEVERANCE AGREEMENT

THIS AMENDMENT NO. 2 (this "Amendment"), dated as of August 18, 1998, supplements and amends the Key Employment and Severance Agreement, dated as of August 15, 1995, as previously amended (the "Agreement"), by and between SUPERIOR SERVICES, INC., a Wisconsin corporation (the "Company"), and the named executive set forth above (the "Executive"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

W I T N E S S E T H

WHEREAS, pursuant to Section 19 of the Agreement, the Executive and the Company desire to supplement and amend the Agreement as specifically set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 1(d) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(d) Cause. 'Cause' for termination by the Company of the Executive's employment after a Change in Control of the Company, for purposes of this Agreement, shall mean the following and only the following: the Executive's final and nonappealable conviction of, and sentencing for, a felony offense for a crime involving an act by the Executive of conduct on behalf of the Company that results in the Executive being physically imprisoned in a federal or state penitentiary; provided, that 'Cause' for termination shall only be determined by a vote of two-thirds of the Board of Directors of the Company after (i) reasonable written notice to the Executive, setting forth the basis for 'Cause,' specifying the particulars thereof in detail; and (ii) an opportunity for the Executive, together with his counsel, to be heard before the Board."

2. Section 1(h) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(h) Discretionary Termination. For purposes of this Agreement,

'Discretionary Termination' means the determination by the Executive, or his estate or personal representative in the event of the Executive's death or disability, at any time

during the twelve (12) month period commencing on the occurrence of a Change in Control of the Company, as evidenced by the delivery to the Company, by the Executive or by his estate or personal representative in the case of the Executive's death or disability, of a Notice of Termination during such period, to terminate this Agreement and his employment hereunder for any reason whatsoever in his sole discretion, with or without good faith, even if the Company has previously terminated the Executive for death, disability, Cause or otherwise during such twelve (12) month period following a Change in Control of the Company."

3. The first paragraph of Section 1(o) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(o) Termination Date. For purposes of this Agreement, except as otherwise provided in Section 10(b) and Section 17(a) hereof or as set forth below, the term 'Termination Date' means (i) if the Executive's employment is terminated by the Executive's death, the date of death; (ii) if the Executive's employment is terminated by reason of voluntary early retirement, as agreed in writing by the Company and the Executive, the date of such early retirement as set forth in such written agreement; (iii) if the Executive's employment is terminated by reason of disability pursuant to Section 12 hereof, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period; (iv) if the Executive's employment is terminated by the Executive voluntarily (other than for Good Reason), the date the Notice of Termination is given; (v) if the Executive's employment is terminated by the Executive voluntarily pursuant to a Discretionary Termination, the Termination Date for the purposes of the payment of a Termination Payment and a Gross-Up Payment, if any, under Section 9(b) hereof shall be the date the Notice of Termination is given to the Company; and (vi) if the Executive's employment is terminated by the Company (other than by reason of disability pursuant to Section 12 hereof) or by the Executive for Good Reason, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period. Notwithstanding the foregoing," [Remainder of existing Section 1(o) to remain as written in the Agreement.]

4. Section 5(c) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(c) Regardless of whether or not an Employment Period exists or is ongoing, from the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason) until he reaches age 85, the Executive and the Executive's wife, and each of their children until they reach the age of 21, shall each be entitled to receive, without cost, premium, co-pay or deductible charges, full health and medical, dental and vision care as provided by the Company to its senior executive employees; provided,

that the Executive and his wife shall not be limited to their choice(s) of doctor or the location(s) at which such care is provided. In the event that the Executive dies prior to reaching age 85, his wife shall continue to receive such health care benefits on the same terms and conditions, until the date when the Executive would have otherwise reached age 85 but for his death, and each of their children shall continue to receive such health care benefits on the same terms and conditions until they reach age 21. From the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason) until he reaches age 65, the Executive will also be entitled to the benefit of a long-term and short-term disability insurance policy of $3,000 per month, and in the event that the Executive dies prior to reaching age 65, his wife shall receive the benefits or continued coverage of such policies (as the case may be). From the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason), the Company will not, without the Executive's consent, make any changes in the foregoing benefits that would adversely affect in any material respect the rights or benefits of the Executive or his wife or children thereunder. During the Employment Period, the Executive shall also be entitled to receive any other perquisites generally made available, from time to time or at any time, to the Company's key management personnel. Any payments under this Section 5(c) shall be in addition to any other payments or benefits to be received by the Executive under this Agreement or otherwise, including under Section 4(C)(ii) of that certain Employment Agreement, dated as of January 1, 1996, by and between the Company and the Executive (the "Employment Agreement")."

5. A new Section 5(f) is hereby added to the Agreement, to read in its

entirety as follows:

"(f) Regardless of whether or not an Employment Period exists or is ongoing, immediately upon a Change in Control of the Company, all awards granted to the Executive and then outstanding under the Company's stock option and incentive compensation plans ('Executive Awards') that are not then exercisable by their terms automatically will become immediately exercisable and fully vested for the remainder of their stated terms. In addition, for a period of thirty (30) days following such Change in Control of the Company, the Executive shall have the right to terminate the Executive Awards and to receive a lump-sum payment, in cash, equal to the product of (a) the excess of (x) the per-unit fair market value of the securities underlying the Executive Awards, over (y) the per-unit exercise price of such Executive Awards, and (b) the number of units of such securities covered by the Executive Awards. For purposes of the preceding sentence, the 'fair market value' of securities shall be based on the highest of (i) the per-unit closing sale price of the securities underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq Stock Market, on the execution date of the agreement pursuant to which the Change in Control of the Company is effected, (ii) the per-unit closing sale price of the securities

underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq

Stock Market, on the effective date of the transaction constituting a Change in Control of the Company, and (iii) the highest per-unit price for such securities actually paid in connection with such Change in Control of the Company. Notwithstanding the foregoing, if the exercise of any right granted pursuant to this Section 5(f) would make a transaction constituting a Change in Control of the Company ineligible for pooling of interests accounting under APB No. 16 which, but for this Section 5(f), would otherwise be eligible for such accounting treatment, the Board of Directors of the Company shall have the ability to substitute for the cash payable pursuant to this Section 5(f) securities of the Company (or of the other entity surviving the transaction constituting the Change in Control of

the Company, or its parent corporation, if applicable) having a fair market value equal to the cash that would otherwise be payable hereunder. For purposes of the preceding sentence, the 'fair market value' of securities shall be based on the lower of (i) the average closing bid price of such securities for the ten (10) trading days prior to the execution date of the agreement pursuant to which the Change in Control of the Company is effected, and (ii) the average of the closing bid price of such securities for the ten (10) trading days prior to the effective date of the transaction constituting a Change in Control of the Company, in each case as such closing bid prices are reported on a national securities exchange or by the Nasdaq Stock Market."

6. The second and third paragraphs of Section 9(b) of the Agreement are hereby deleted in their entirety and a new paragraph inserted in their place, to read in its entirety as follows:

"In the event that a portion of the Termination Payment, Accrued Benefits or any other payment or benefit under this Agreement, or payments to or for the benefit of the Executive under any other agreement or plan of the Company ('Total Benefits'), be deemed to be an 'excess parachute payment,' as defined in Section 280G of the Code, then the Company shall pay the Executive, no later than the tenth day following the Executive's request, such additional cash amount as is necessary to place the Executive in the same after-tax financial position that he would have been in if he had not incurred any liability for Excise Tax ('Excise Tax Liability') under Section 4999 of the Code (the 'Gross-Up Payment'). For purposes of determining whether any of the Total Benefits will be subject to Excise Tax Liability and the amount of such Excise Tax Liability, (i) Total Benefits shall be treated as 'parachute payments' (within the meaning of Section 280G(b)(2) of the Code) unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such Total Benefits (in whole or in part) do not constitute parachute payments, including by reason of Section 280G(b)(4)(A) of the Code, and all 'excess parachute payments' (within the meaning of Section 280G(b)(1) of the Code) shall be treated as subject to Excise Tax Liability, unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such excess parachute payments represent reasonable compensation for services actually rendered within

the meaning of Section 280G(b)(4)(B) of the Code, or are not otherwise subject to Excise Tax Liability, and (ii) the value of any noncash benefits or any deferred payment or benefit shall be

determined by the Company's independent auditors in accordance with the principles of Sections 280G(d)(3) and (4) of the Code. For purposes of determining the amount of the Gross-Up Payment, the Executive shall be deemed to pay federal income taxes at the highest marginal rate of federal income taxation in the calendar year in which the Gross-Up Payment is to be made and state and local income taxes at the highest marginal rate of taxation in the state and locality of the residence of the Executive, net of the maximum reduction in federal income taxes that could be obtained from deduction of such state and local taxes."

7. A new Section 26 is hereby added to the Agreement, to read in its entirety as follows:

"26. Effect on Employment Agreement. No provision of this Agreement shall limit the Company's obligation to make payments and provide benefits otherwise receivable by the Executive under the Employment Agreement, including under Section 4(C)(ii) thereof, or any other agreement, regardless of whether or not the Executive exercises his right to a Discretionary Termination hereunder."

8. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes immediately as of the date first written above.

IN WITNESS WHEREOF, the Executive and the Company have set their hands hereto as of the date above.

SUPERIOR SERVICES, INC.

_____ By:_____

Executive Joseph P. Tate
Chairman of the Board

EXHIBIT 10.22

Executive's Name: Peter J. Ruud

AMENDMENT NO. 2 TO
KEY EXECUTIVE EMPLOYMENT AND SEVERANCE AGREEMENT

THIS AMENDMENT NO. 2 (this "Amendment"), dated as of August 18, 1998, supplements and amends the Key Employment and Severance Agreement, dated as of August 15, 1995, as previously amended (the "Agreement"), by and between SUPERIOR SERVICES, INC., a Wisconsin corporation (the "Company"), and the named executive set forth above (the "Executive"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

W I T N E S S E T H

WHEREAS, pursuant to Section 19 of the Agreement, the Executive and the Company desire to supplement and amend the Agreement as specifically set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 1(d) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(d) Cause. 'Cause' for termination by the Company of the Executive's employment after a Change in Control of the Company, for purposes of this Agreement, shall mean the following and only the following: the Executive's final and nonappealable conviction of, and sentencing for, a felony offense for a crime involving an act by the Executive of conduct on behalf of the Company that results in the Executive being physically imprisoned in a federal or state penitentiary; provided, that 'Cause' for termination shall only be determined by a vote of two-thirds of the Board of Directors of the Company after (i) reasonable written notice to the Executive, setting forth the basis for 'Cause,' specifying the particulars thereof in detail; and (ii) an opportunity for the Executive, together with his counsel, to be heard before the Board."

2. Section 1(h) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(h) Discretionary Termination. For purposes of this Agreement, 'Discretionary Termination' means the determination by the

Executive, or his estate or personal representative in the event of the Executive's death or disability, at any time

during the twelve (12) month period commencing on the occurrence of a Change in Control of the Company, as evidenced by the delivery to the Company, by the Executive or by his estate or personal representative in the case of the Executive's death or disability, of a Notice of Termination during such period, to terminate this Agreement and his employment hereunder for any reason whatsoever in his sole discretion, with or without good faith, even if the Company has previously terminated the Executive for death, disability, Cause or otherwise during such twelve (12) month period following a Change in Control of the Company."

3. The first paragraph of Section 1(o) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(o) Termination Date. For purposes of this Agreement, except as otherwise provided in Section 10(b) and Section 17(a) hereof or as set forth below, the term 'Termination Date' means (i) if the Executive's employment is terminated by the Executive's death, the date of death; (ii) if the Executive's employment is terminated by reason of voluntary early retirement, as agreed in writing by the Company and the Executive, the date of such early retirement as set forth in such written agreement; (iii) if the Executive's employment is terminated by reason of disability pursuant to Section 12 hereof, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period; (iv) if the Executive's employment is terminated by the Executive voluntarily (other than for Good Reason), the date the Notice of Termination is given; (v) if the Executive's employment is terminated by the Executive voluntarily pursuant to a Discretionary Termination, the Termination Date for the purposes of the payment of a Termination Payment and a Gross-Up Payment, if any, under Section 9(b) hereof shall be the date the Notice of Termination is given to the Company; and (vi) if the Executive's employment is terminated by the Company (other than by reason of disability pursuant to Section 12 hereof) or by the Executive for Good Reason, the earlier of thirty (30) days after the Notice of Termination is given or one day prior to the end of the Employment Period. Notwithstanding the foregoing," [Remainder of existing Section 1(o) to remain as written in the Agreement.]

4. Section 5(c) of the Agreement is hereby amended and restated to read

in its entirety as follows:

"(c) Regardless of whether or not an Employment Period exists or is ongoing, from the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason) until he reaches age 85, the Executive and the Executive's wife, and each of their children until they reach the age of 21, shall each be entitled to receive, without cost, premium, co-pay or deductible charges, full health and medical, dental and vision care as provided by the Company to its senior executive employees; provided,

that the Executive and his wife shall not be limited to their choice(s) of doctor or the location(s) at which such care is provided. In the event that the Executive dies prior to reaching age 85, his wife shall continue to receive such health care benefits on the same terms and conditions, until the date when the Executive would have otherwise reached age 85 but for his death, and each of their children shall continue to receive such health care benefits on the same terms and conditions until they reach age 21. From the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason) until he reaches age 65, the Executive will also be entitled to the benefit of a long-term and short-term disability insurance policy of $3,000 per month, and in the event that the Executive dies prior to reaching age 65, his wife shall receive the benefits or continued coverage of such policies (as the case may be). From the date of a Change in Control of the Company (regardless of whether the Executive has ceased to be employed by the Company for any reason), the Company will not, without the Executive's consent, make any changes in the foregoing benefits that would adversely affect in any material respect the rights or benefits of the Executive or his wife or children thereunder. During the Employment Period, the Executive shall also be entitled to receive any other perquisites generally made available, from time to time or at any time, to the Company's key management personnel. Any payments under this Section 5(c) shall be in addition to any other payments or benefits to be received by the Executive under this Agreement or otherwise, including under Section 4(C)(ii) of that certain Employment Agreement, dated as of January 1, 1996, by and between the Company and the Executive (the "Employment Agreement")."

5. A new Section 5(f) is hereby added to the Agreement, to read in its entirety as follows:

"Regardless of whether or not an Employment Period exists or is ongoing, immediately upon a Change in Control of the Company, all awards granted to the Executive and then outstanding under the Company's stock option and incentive compensation plans ('Executive Awards') that are not then exercisable by their terms automatically will become immediately exercisable and fully vested for the remainder of their stated terms. In addition, for a period of thirty (30) days following such Change in Control of the Company, the Executive shall have the right to terminate the Executive Awards and to receive a lump-sum payment, in cash, equal to the product of (a) the excess of (x) the per-unit fair market value of the securities underlying the Executive Awards, over (y) the per-unit exercise price of such Executive Awards, and (b) the number of units of such securities covered by the Executive Awards. For purposes of the preceding sentence, the 'fair market value' of securities shall be based on the highest of (i) the per-unit closing sale price of the securities underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq Stock Market, on the execution date of the agreement pursuant to which the Change in Control of the

Company is effected, (ii) the per-unit closing sale price of the securities underlying the Executive Awards, as reported on a national securities exchange or by the Nasdaq Stock Market, on the effective date of the transaction constituting a Change in Control of the Company, and (iii) the highest per-unit price for such securities actually paid in connection with such Change in Control of the Company. Notwithstanding the foregoing, if the exercise of any right granted pursuant to this Section 5(f) would make a transaction constituting a Change in Control of the Company ineligible for pooling of interests accounting under APB No. 16 which, but for this Section 5(f), would otherwise be eligible for such accounting treatment, the Board of Directors of the Company shall have the ability to substitute for the cash payable pursuant to this Section 5(f) securities of the Company (or of the other entity surviving the transaction constituting the Change in Control of the Company, or its parent corporation, if applicable) having a fair market value equal to the cash that would otherwise be payable hereunder. For purposes of the preceding sentence, the 'fair market value' of securities shall be based on the lower of (i) the average closing bid price of such securities for the ten (10) trading days prior to the execution date of the agreement pursuant to which the Change in Control of the Company is effected, and (ii) the average of the closing bid price of such

securities for the ten (10) trading days prior to the effective date of the transaction constituting a Change in Control of the Company, in each case as such closing bid prices are reported on a national securities exchange or by the Nasdaq Stock Market."

6. The second and third paragraphs of Section 9(b) of the Agreement are hereby deleted in their entirety and a new paragraph inserted in their place, to read in its entirety as follows:

"In the event that a portion of the Termination Payment, Accrued Benefits or any other payment or benefit under this Agreement, or payments to or for the benefit of the Executive under any other agreement or plan of the Company ('Total Benefits'), be deemed to be an 'excess parachute payment,' as defined in Section 280G of the Code, then the Company shall pay the Executive, no later than the tenth day following the Executive's request, such additional cash amount as is necessary to place the Executive in the same after-tax financial position that he would have been in if he had not incurred any liability for Excise Tax ('Excise Tax Liability') under Section 4999 of the Code (the 'Gross-Up Payment'). For purposes of determining whether any of the Total Benefits will be subject to Excise Tax Liability and the amount of such Excise Tax Liability, (i) Total Benefits shall be treated as 'parachute payments' (within the meaning of Section 280G(b)(2) of the Code) unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such Total Benefits (in whole or in part) do not constitute parachute payments, including by reason of Section 280G(b)(4)(A) of the Code, and all 'excess parachute payments' (within the meaning of Section 280G(b)(1) of the Code) shall be treated as subject to

Excise Tax Liability, unless, in the reasonable opinion of the Company's tax counsel (as confirmed by the Executive's tax counsel), such excess parachute payments represent reasonable compensation for services actually rendered within the meaning of Section 280G(b)(4)(B) of the Code, or are not otherwise subject to Excise Tax Liability, and (ii) the value of any noncash benefits or any deferred payment or benefit shall be determined by the Company's independent auditors in accordance with the principles of Sections 280G(d)(3) and (4) of the Code. For purposes of determining the amount of the Gross-Up Payment, the Executive shall be deemed to pay federal income taxes at the highest marginal rate of federal income taxation in the calendar year in which the Gross-Up Payment is to be made and state and local income taxes at the highest marginal rate of taxation in the state and locality of the residence of the Executive, net of the maximum

reduction in federal income taxes that could be obtained from deduction of such state and local taxes."

7. A new Section 26 is hereby added to the Agreement, to read in its entirety as follows:

"26. Effect on Employment Agreement. No provision of this Agreement shall limit the Company's obligation to make payments and provide benefits otherwise receivable by the Executive under the Employment Agreement, including under Section 4(C)(ii) thereof, or any other agreement, regardless of whether or not the Executive exercises his right to a Discretionary Termination hereunder."

8. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes immediately as of the date first written above.

IN WITNESS WHEREOF, the Executive and the Company have set their hands hereto as of the date above.

SUPERIOR SERVICES, INC.

_____
Executive

By:_____
G. W. "Bill" Dietrich
President and Chief Executive Officer

EXHIBIT 10.23

Employee's Name: G. William Dietrich

AMENDMENT TO EMPLOYMENT AGREEMENT

THIS AMENDMENT (this "Amendment"), dated as of August 18, 1998, supplements and amends the Employment Agreement, dated January 1, 1996 (the "Agreement"), by and between SUPERIOR SERVICES, INC., a Wisconsin corporation (the "Company"), and the named executive set forth above (the "Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

W I T N E S S E T H

WHEREAS, pursuant to Section 8 of the Agreement, the Employee and the Company desire to supplement and amend the Agreement as specifically set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 4(A) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(A) Termination by the Company. The employment of the Employee under this Agreement, while the Employee is on active status, may be terminated at any time by the Company:
>
> (i) if the Board of Directors of the Company (by a two-thirds vote) shall determine that this Agreement shall be terminated for 'Cause;' provided, however, that the Employee shall not be deemed to have been terminated for Cause without (i) reasonable written notice to the Employee, setting forth the reasons for the Company's intention to terminate him for 'Cause;' (ii) an opportunity for the Employee, together with his counsel, to be heard before the Board; and (iii) delivery to the Employee of a written notice of termination (which date of delivery of such notice shall be the 'Early Termination Date') from the Board, finding that, in the good faith reasonable opinion of the Board (as evidenced by a two-thirds vote thereof), the Employee was guilty of conduct constituting 'Cause' and specifying the particulars thereof in detail; for purposes of this Agreement, 'Cause' shall mean the following and only the following: the Employee's final and nonappealable conviction of, and sentencing for, a felony offense for a crime involving an act by the Employee of conduct on behalf of the Company that results in the Employee

being physically imprisoned in a federal or state penitentiary; or

(ii) for any reason, in its sole discretion, after written notice to the Employee, which termination shall be effective at the end of the term of this Agreement as in effect at the date of such notice, so that the term of this Agreement will not be shortened by such notice of termination, but no future extensions of the term hereof shall occur after such notice.

2. Section 4(B) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(B) Termination Payment and Benefits. In the event of termination of the Employee's employment under this Agreement by the Company under Section 4(A)(i), the Employee shall only be entitled to receive the monthly installment of his Base Salary being paid at the time of such termination and, notwithstanding anything to the contrary herein contained, the Employee shall receive all compensation, expense reimbursements and other benefits to which he is otherwise entitled hereunder through the date of the Employee's termination for Cause and, in addition, shall receive all other benefits to which he is otherwise entitled under any benefit plans as then in effect or otherwise under this or any other agreement. If this Agreement is terminated pursuant to Section 4(A)(ii), the Company shall be obligated to pay to the Employee a severance payment equal to the average of the Employee's annual total compensation reportable by the Company on Form W-2 (i.e., base salary, plus bonus amounts and all other taxable compensation) over the five (5) fiscal years of the Company (or such shorter period that the Employee has been employed by the Company) immediately prior to such termination, multiplied by three (3). Such severance payment shall be payable in a lump sum payment within fifteen (15) days of the termination of the Employee's employment. If this Agreement is terminated pursuant to Section 4(A)(ii), until the Employee reaches age 85, the Employee and his wife, and each of their children until they reach the age of 21, shall also each be entitled to receive, without premium, co-pay or deductible charges, full health and medical, dental and vision care as provided by the Company to its senior executive employees; provided, that the Employee and his wife shall not be limited to their choice(s) of doctor or the location(s) at which such care is provided. If, after this Agreement is terminated pursuant to Section 4(A)(ii), the Employee dies prior to reaching age 85, his wife shall continue to receive such health care benefits on the same terms and conditions, until

the date when the Employee would have otherwise reached age 85 but for his death, and each of their children shall continue to receive such health care benefits on the same terms and conditions until they reach age 21."

3. Section 4(C) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(C) Termination by Employee; Automatic Termination Upon Change in Control.

(i) Employee shall have the right at any time during his employment, by giving written notice to the Secretary of the Company, to terminate the Employee's employment under this Agreement effective ninety (90) days after the date on which such notice is given by the Employee. In the event the Employee shall make such election under this Subsection 4(C)(i), the Employee shall, in addition to all other reimbursements, payments, or other allowances required to be paid under this Agreement or under any other plan, agreement, or policy which survives the termination of this Agreement, be entitled to be paid, the Base Salary payable during such ninety (90) day period following the giving of such notice. Thereupon, this agreement shall terminate and Employee shall have no further rights under or be entitled to any other benefits of this Agreement, provided that the provisions of Section 5 shall survive such termination.

(ii) In the event of a Change in Control of the Company, as defined in the Key Executive Employment and Severance Agreement, dated as of August 15, 1995, between the Company and the Employee, as amended (the 'KEESA'), this Agreement shall automatically be terminated upon such Change in Control of the Company, except that the provisions of this Subsection 4(C)(ii) and Section 5 hereof shall survive such termination and, on the effective date of such Change in Control of the Company (in addition to any other payments or benefits to which the Employee is otherwise entitled under this Agreement, the KEESA or otherwise), the Company shall pay or issue to the Employee the maximum amount of all cash, stock option and other bonuses and benefits that the Employee would otherwise have been eligible to receive for the year in which such Change in Control of the Company occurs, prorated for the portion of such year then completed. Beginning immediately from and after the effective date of the Change in Control of the Company and the

termination of the Employee's employment hereunder, the Employee shall continue to serve the Company as an independent contractor consultant from the date of the Change in Control of the Company through the expiration of the then current term of this Agreement that would otherwise have been in effect without taking into account such Change in Control of the Company (the Consultancy Period). During the Consultancy Period, the Company shall pay the Employee, in cash, on a monthly basis, consulting fees equal to the Employee's Base Salary then in effect at the date of the Change in Control of the Company. During the Consultancy Period, the Employee shall not be required to devote, and payment of the Employee's compensation and benefits under this Subsection 4(C)(ii) may not be conditioned on, delayed, withheld or diminished by the Employee's failure to devote any

specific amount of time, energy, effort, expertise or ability as a consultant to the Company or to perform any services to the Company at any particular time and/or location or to any specified level or expectation of performance or results. The Employee may perform his consulting services under this Subsection in such manner, at such times and in such locations (including by telephone, mail, facsimile, telecommunication or the like) as the Employee determines in his discretion is appropriate or adequate under the circumstances. During the Consultancy Period, either the Employee or the Company may, upon notice to the other party as provided herein, elect to immediately terminate the Consultancy Period, whereupon the entire amount of the consulting fees that would otherwise have been paid to the Employee through the end of the Consultancy Period shall be accelerated and the Company shall pay all such fees to the Employee in a single lump-sum cash payment within ten (10) days of the date of such notice. If the Employee dies or becomes permanently disabled (for purposes of Section 4(E) below) during the Consultancy Period, then the payment of the consulting fees that would otherwise have been paid to the Employee through the end of the Consultancy Period shall be accelerated and the Company shall pay all such fees to the Employee or his fiduciary in a single lump-sum cash payment within ten (10) days of such death or disability.

In the event of a Change in Control of the Company, the Company shall also pay or reimburse the Employee for any and all costs and expenses incurred by the Employee, during five (5) years following such Change in Control of the Company, in connection with the relocation of his personal permanent residence from his then current permanent address (the 'Wisconsin Residence') to a new

permanent residence of his choosing, including but not limited to, moving and storage expenses (for a period of twelve (12) months following the move) for all personal belongings, real estate commissions and closing costs incurred in the sale of the Wisconsin Residence, any loss incurred by the Employee as a result of the sale of the Wisconsin Residence for less than the Employee's tax basis therein and any temporary living expenses incurred by the Employee during such five-year period. The Employee may, in his sole discretion, determine to sell the Wisconsin Residence at any time during such five-year period and at any bona fide price from a third party and receive the benefits provided in this paragraph. Upon the closing of the sale of the Wisconsin Residence, the Employer shall repay in full to the Company, if not already repaid, that certain $75,000 personal loan borrowed by the Employee from the Company, together with all stated interest thereon.

For purposes of this Subsection 4(C)(ii), the term 'Company' refers to the Company or to its acquiror as appropriate."

4. Section 4(F) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(F) Effect of KEESA. This Agreement shall be subject in all respects to the provisions of the KEESA. This Agreement (other than Subsection 4(C)(ii) and Section 5 hereof) shall terminate upon a Change in Control of the Company, as defined in the KEESA. In such event, the Employee shall have no further rights or obligations under this Agreement (other than pursuant to Subsection 4(C)(ii) hereof)."

5. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes immediately as of the date first written above.

IN WITNESS WHEREOF, the Executive and the Company have set their hands hereto as of the date above.

SUPERIOR SERVICES, INC.

_____ By:_____

Executive Joseph P. Tate
Chairman of the Board

EXHIBIT 10.24

Employee's Name: Peter J. Ruud

AMENDMENT TO EMPLOYMENT AGREEMENT

THIS AMENDMENT (this "Amendment"), dated as of August 18, 1998, supplements and amends the Employment Agreement, dated January 1, 1996 (the "Agreement"), by and between SUPERIOR SERVICES, INC., a Wisconsin corporation (the "Company"), and the named executive set forth above (the "Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

W I T N E S S E T H

WHEREAS, pursuant to Section 8 of the Agreement, the Employee and the Company desire to supplement and amend the Agreement as specifically set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 4(A) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(A) Termination by the Company. The employment of the Employee under this Agreement, while the Employee is on active status, may be terminated at any time by the Company:
>
> (i) if the Board of Directors of the Company (by a two-thirds vote) shall determine that this Agreement shall be terminated for 'Cause;' provided, however, that the Employee shall not be deemed to have been terminated for Cause without (i) reasonable written notice to the Employee, setting forth the reasons for the Company's intention to terminate him for 'Cause;' (ii) an opportunity for the Employee, together with his counsel, to be heard before the Board; and (iii) delivery to the Employee of a written notice of termination (which date of delivery of such notice shall be the 'Early Termination Date') from the Board, finding that, in the good faith reasonable opinion of the Board (as evidenced by a two-thirds vote thereof), the Employee was guilty of conduct constituting 'Cause' and specifying the particulars thereof in detail; for purposes of this Agreement, 'Cause' shall mean the following and only the following: the

Employee's final and nonappealable conviction of, and sentencing for, a felony offense for a crime involving an act by the Employee of conduct on behalf of the Company that results in the Employee being physically imprisoned in a federal or state penitentiary; or

(ii) for any reason, in its sole discretion, after written notice to the Employee, which termination shall be effective at the end of the term of this Agreement as in effect at the date of such notice, so that the term of this Agreement will not be shortened by such notice of termination, but no future extensions of the term hereof shall occur after such notice.

2. Section 4(B) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(B) Termination Payment and Benefits. In the event of termination of the Employee's employment under this Agreement by the Company under Section 4(A)(i), the Employee shall only be entitled to receive the monthly installment of his Base Salary being paid at the time of such termination and, notwithstanding anything to the contrary herein contained, the Employee shall receive all compensation, expense reimbursements and other benefits to which he is otherwise entitled hereunder through the date of the Employee's termination for Cause and, in addition, shall receive all other benefits to which he is otherwise entitled under any benefit plans as then in effect or otherwise under this or any other agreement. If this Agreement is terminated pursuant to Section 4(A)(ii), the Company shall be obligated to pay to the Employee a severance payment equal to the average of the Employee's annual total compensation reportable by the Company on Form W-2 (i.e., base salary, plus bonus amounts and all other taxable compensation) over the five (5) fiscal years of the Company (or such shorter period that the Employee has been employed by the Company) immediately prior to such termination, multiplied by three (3). Such severance payment shall be payable in a lump sum payment within fifteen (15) days of the termination of the Employee's employment. If this Agreement is terminated pursuant to Section 4(A)(ii), until the Employee reaches age 85, the Employee and his wife, and each of their children until they reach the age of 21, shall also each be entitled to receive, without premium, co-pay or deductible charges, full health and medical, dental and vision care as provided by the Company to its senior executive employees; provided, that the Employee and his wife shall not be limited to their choice(s) of doctor or the

location(s) at which such care is provided. If, after this Agreement is terminated pursuant to Section 4(A)(ii), the Employee dies prior to reaching age 85, his wife shall continue to receive such health care benefits on the same terms and conditions, until the date when the Employee would have otherwise reached age 85 but for his death, and each of their children shall continue to receive such health care benefits on the same terms and conditions until they reach age 21."

3. Section 4(C) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(C) Termination by Employee; Automatic Termination Upon Change in Control.

(i) Employee shall have the right at any time during his employment, by giving written notice to the Secretary of the Company, to terminate the Employee's employment under this Agreement effective ninety (90) days after the date on which such notice is given by the Employee. In the event the Employee shall make such election under this Subsection 4(C)(i), the Employee shall, in addition to all other reimbursements, payments, or other allowances required to be paid under this Agreement or under any other plan, agreement, or policy which survives the termination of this Agreement, be entitled to be paid, the Base Salary payable during such ninety (90) day period following the giving of such notice. Thereupon, this agreement shall terminate and Employee shall have no further rights under or be entitled to any other benefits of this Agreement, provided that the provisions of Section 5 shall survive such termination.

(ii) In the event of a Change in Control of the Company, as defined in the Key Executive Employment and Severance Agreement, dated as of August 15, 1995, between the Company and the Employee, as amended (the 'KEESA'), this Agreement shall automatically be terminated upon such Change in Control of the Company, except that the provisions of this Subsection 4(C)(ii) and Section 5 hereof shall survive such termination and, on the effective date of such Change in Control of the Company (in addition to any other payments or benefits to which the Employee is otherwise entitled under this Agreement, the KEESA or otherwise), the Company shall pay or issue to the Employee the maximum amount of all cash, stock option and other bonuses and benefits that the Employee would

otherwise have been eligible to receive for the year in which such Change in Control of the Company occurs, prorated for the portion of such year then completed. Beginning immediately from and after the effective date of the Change in Control of the Company and the termination of the Employee's employment hereunder, the Employee shall continue to serve the Company as an independent contractor consultant from the date of the Change in Control of the Company through the expiration of the then current term of this Agreement that would otherwise have been in effect without taking into account such Change in Control of the Company (the 'Consultancy Period'). During the Consultancy Period, the Company shall pay the Employee, in cash, on a monthly basis, consulting fees equal to the Employee's Base Salary then in effect at the date of the Change in Control of the Company. During the Consultancy Period, the Employee shall not be required to devote, and payment of the Employee's compensation and benefits under this Subsection 4(C)(ii) may not be conditioned on, delayed, withheld or diminished by the Employee's failure to devote any

specific amount of time, energy, effort, expertise or ability as a consultant to the Company or to perform any services to the Company at any particular time and/or location or to any specified level or expectation of performance or results. The Employee may perform his consulting services under this Subsection in such manner, at such times and in such locations (including by telephone, mail, facsimile, telecommunication or the like) as the Employee determines in his discretion is appropriate or adequate under the circumstances. During the Consultancy Period, either the Employee or the Company may, upon notice to the other party as provided herein, elect to immediately terminate the Consultancy Period, whereupon the entire amount of the consulting fees that would otherwise have been paid to the Employee through the end of the Consultancy Period shall be accelerated and the Company shall pay all such fees to the Employee in a single lump-sum cash payment within ten (10) days of the date of such notice. If the Employee dies or becomes permanently disabled (for purposes of Section 4(E) below) during the Consultancy Period, then the payment of the consulting fees that would otherwise have been paid to the Employee through the end of the Consultancy Period shall be accelerated and the Company shall pay all such fees to the Employee or his fiduciary in a single lump-sum cash payment within ten (10) days of such death or disability. For purposes of this paragraph, the term 'Company' refers to the Company or to its acquiror as appropriate."

4. Section 4(F) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(F) Effect of KEESA. This Agreement shall be subject in all respects to the provisions of the KEESA. This Agreement (other than Subsection 4(C)(ii) and Section 5 hereof) shall terminate upon a Change in Control of the Company, as defined in the KEESA. In such event, the Employee shall have no further rights or obligations under this Agreement (other than pursuant to Subsection 4(C)(ii) hereof)."

5. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes immediately as of the date first written above.

IN WITNESS WHEREOF, the Executive and the Company have set their hands hereto as of the date above.

SUPERIOR SERVICES, INC.

_____ By:_____

Executive Joseph P. Tate
Chairman of the Board

EXHIBIT 10.25

Employee's Name: George K. Farr

AMENDMENT TO EMPLOYMENT AGREEMENT

THIS AMENDMENT (this "Amendment"), dated as of August 18, 1998, supplements and amends the Employment Agreement, dated January 1, 1996 (the "Agreement"), by and between SUPERIOR SERVICES, INC., a Wisconsin corporation (the "Company"), and the named executive set forth above (the "Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

W I T N E S S E T H

WHEREAS, pursuant to Section 8 of the Agreement, the Employee and the Company desire to supplement and amend the Agreement as specifically set forth in this Amendment.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 4(A) of the Agreement is hereby amended and restated to read in its entirety as follows:

> "(A) Termination by the Company. The employment of the Employee under this Agreement, while the Employee is on active status, may be terminated at any time by the Company:
>
> (i) if the Board of Directors of the Company (by a two-thirds vote) shall determine that this Agreement shall be terminated for 'Cause;' provided, however, that the Employee shall not be deemed to have been terminated for Cause without (i) reasonable written notice to the Employee, setting forth the reasons for the Company's intention to terminate him for 'Cause;' (ii) an opportunity for the Employee, together with his counsel, to be heard before the Board; and (iii) delivery to the Employee of a written notice of termination (which date of delivery of such notice shall be the 'Early Termination Date') from the Board, finding that, in the good faith reasonable opinion of the Board (as evidenced by a two-thirds vote thereof), the Employee was guilty of conduct constituting 'Cause' and specifying the particulars thereof in detail; for purposes of this Agreement, 'Cause' shall mean the following and only the following: the Employee's final and nonappealable conviction of, and sentencing for, a felony offense for a crime involving an act by the Employee

of conduct on behalf of the Company that results in the Employee being physically imprisoned in a federal or state penitentiary; or

(ii) for any reason, in its sole discretion, after written notice to the Employee, which termination shall be effective at the end of the term of this Agreement as in effect at the date of such notice, so that the term of this Agreement will not be shortened by such notice of termination, but no future extensions of the term hereof shall occur after such notice.

2. Section 4(B) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(B) Termination Payment and Benefits. In the event of termination of the Employee's employment under this Agreement by the Company under Section 4(A)(i), the Employee shall only be entitled to receive the monthly installment of his Base Salary being paid at the time of such termination and, notwithstanding anything to the contrary herein contained, the Employee shall receive all compensation, expense reimbursements and other benefits to which he is otherwise entitled hereunder through the date of the Employee's termination for Cause and, in addition, shall receive all other benefits to which he is otherwise entitled under any benefit plans as then in effect or otherwise under this or any other agreement. If this Agreement is terminated pursuant to Section 4(A)(ii), the Company shall be obligated to pay to the Employee a severance payment equal to the average of the Employee's annual total compensation reportable by the Company on Form W-2 (i.e., base salary, plus bonus amounts and all other taxable compensation) over the five (5) fiscal years of the Company (or such shorter period that the Employee has been employed by the Company) immediately prior to such termination, multiplied by three (3). Such severance payment shall be payable in a lump sum payment within fifteen (15) days of the termination of the Employee's employment. If this Agreement is terminated pursuant to Section 4(A)(ii), until the Employee reaches age 85, the Employee and his wife, and each of their children until they reach the age of 21, shall also each be entitled to receive, without premium, co-pay or deductible charges, full health and medical, dental and vision care as provided by the Company to its senior executive employees; provided, that the Employee and his wife shall not be limited to their choice(s) of doctor or the location(s) at which such care is provided. If, after this Agreement is terminated pursuant to Section 4(A)(ii), the Employee

dies prior to reaching age 85, his wife shall continue to receive such health care benefits on the same terms and conditions, until the date when the Employee would have otherwise reached age 85 but for his death, and each of their children shall continue to receive such health care benefits on the same terms and conditions until they reach age 21."

3. Section 4(C) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(C) Termination by Employee; Automatic Termination Upon Change in Control.

(i) Employee shall have the right at any time during his employment, by giving written notice to the Secretary of the Company, to terminate the Employee's employment under this Agreement effective ninety (90) days after the date on which such notice is given by the Employee. In the event the Employee shall make such election under this Subsection 4(C)(i), the Employee shall, in addition to all other reimbursements, payments, or other allowances required to be paid under this Agreement or under any other plan, agreement, or policy which survives the termination of this Agreement, be entitled to be paid, the Base Salary payable during such ninety (90) day period following the giving of such notice. Thereupon, this agreement shall terminate and Employee shall have no further rights under or be entitled to any other benefits of this Agreement, provided that the provisions of Section 5 shall survive such termination.

(ii) In the event of a Change in Control of the Company, as defined in the Key Executive Employment and Severance Agreement, dated as of August 15, 1995, between the Company and the Employee, as amended (the 'KEESA'), this Agreement shall automatically be terminated upon such Change in Control of the Company, except that the provisions of this Subsection 4(C)(ii) and Section 5 hereof shall survive such termination and, on the effective date of such Change in Control of the Company (in addition to any other payments or benefits to which the Employee is otherwise entitled under this Agreement, the KEESA or otherwise), the Company shall pay or issue to the Employee the maximum amount of all cash, stock option and other bonuses and benefits that the Employee would otherwise have been eligible to receive for the year in which such Change in Control of the Company occurs, prorated for the portion

of such year then completed. Beginning immediately from and after the effective date of the Change in Control of the Company and the termination of the Employee's employment hereunder, the Employee shall continue to serve the Company as an independent contractor consultant from the date of the Change in Control of the Company through the expiration of the then current term of this Agreement that would otherwise have been in effect without taking into account such Change in Control of the Company (the 'Consultancy Period'). During the Consultancy Period, the Company shall pay the Employee, in cash, on a monthly basis, consulting fees equal to the Employee's Base Salary then in effect at the date of the Change in Control of the Company. During the Consultancy Period, the Employee shall not be required to devote, and payment of the Employee's compensation and benefits under this Subsection 4(C)(ii) may not be conditioned on, delayed, withheld or diminished by the Employee's failure to devote any

specific amount of time, energy, effort, expertise or ability as a consultant to the Company or to perform any services to the Company at any particular time and/or location or to any specified level or expectation of performance or results. The Employee may perform his consulting services under this Subsection in such manner, at such times and in such locations (including by telephone, mail, facsimile, telecommunication or the like) as the Employee determines in his discretion is appropriate or adequate under the circumstances. During the Consultancy Period, either the Employee or the Company may, upon notice to the other party as provided herein, elect to immediately terminate the Consultancy Period, whereupon the entire amount of the consulting fees that would otherwise have been paid to the Employee through the end of the Consultancy Period shall be accelerated and the Company shall pay all such fees to the Employee in a single lump-sum cash payment within ten (10) days of the date of such notice. If the Employee dies or becomes permanently disabled (for purposes of Section 4(E) below) during the Consultancy Period, then the payment of the consulting fees that would otherwise have been paid to the Employee through the end of the Consultancy Period shall be accelerated and the Company shall pay all such fees to the Employee or his fiduciary in a single lump-sum cash payment within ten (10) days of such death or disability. For purposes of this paragraph, the term 'Company' refers to the Company or to its acquiror as appropriate."

4. Section 4(F) of the Agreement is hereby amended and restated to read in its entirety as follows:

"(F) Effect of KEESA. This Agreement shall be subject in all respects to the provisions of the KEESA. This Agreement (other than Subsection 4(C)(ii) and Section 5 hereof) shall terminate upon a Change in Control of the Company, as defined in the KEESA. In such event, the Employee shall have no further rights or obligations under this Agreement (other than pursuant to Subsection 4(C)(ii) hereof)."

5. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes immediately as of the date first written above.

IN WITNESS WHEREOF, the Executive and the Company have set their hands hereto as of the date above.

SUPERIOR SERVICES, INC.

_____ By:_____

Executive G. W. "Bill" Dietrich
President and Chief Executive Officer

EXHIBIT 10.29

Employee's name: Gary Blacktopp
Date: August 18, 1998

Second Amendment
To
Employment Agreement

This Amendment ("Amendment"), dated as of the date set forth above, supplements and amends the Employment Agreement, dated January 1, 1997 ("Agreement"), by and among Superior Services, Inc., a Wisconsin corporation ("Company"), and the named executive set forth above ("Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

Whereas, pursuant to Section 8 of the Agreement, the Executive and the Company desire to supplement and amend the Agreement as specifically set forth in this amendment.

Now, Therefore, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 2 of the Agreement is hereby amended and restated to read in its entirely as follows:

2. TERM Subject only to the provisions of Section 4 of this Agreement, the term of the Employee's employment under this Agreement shall be for a term of two (2) years. The term of this Agreement shall be automatically extended for one additional year on each anniversary date of this Agreement unless, at least one (1) year prior to such anniversary date, either Employee or the Company shall have given written notice to the other that it does not wish to extend the Term. References herein to the Term shall refer to both the initial Term and any such extended Term.

2. Section 4 of the Agreement is hereby amended and restated to read in its entirety as follow:

4. TERMINATION

4.1 Termination by the Company Defined

(a) Termination Without Cause. Subject to the provisions set forth in Paragraph 4.3 below, "Termination Without Cause" shall constitute any termination by the Company other than termination for "Cause" (as defined in

Paragraph 4.1(b) below).

(b) Termination for Cause. Subject to the provisions set forth in Paragraph 4.3 below, during the Term, the Company shall have the right to terminate this Agreement for "Cause." For purposes of this Agreement, "Cause" shall mean (i) the willful and continued failure of Employee substantially to perform his or her duties (other than as a result of physical or mental illness) or (ii) upon a determination that the Employee (A) has engaged in willful fraud or defalcation involving funds or other assets of the Company, or (B) has been convicted of, or has pleaded nolo contendere to, a felony or any other crime involving moral turpitude.

(c) Termination by Reason of Death or Disability. Subject to the provisions set forth in Paragraph 4.3 below, during the Term, this Agreement shall terminate by reason of Employee's death or Permanent Disability. For purposes of this Agreement, "Permanent Disability" shall have the same definition as contained in the group long-term disability insurance policy maintained by the Company.

4.2 Termination by Employee Defined

(a) Termination Other Than For Good Reason following a Change in Control. Subject to the provisions set forth in Paragraph 4.3 below, Employee shall have the right to terminate this Agreement for any reason other than for Good Reason (as defined in

Paragraph 4.2 (b) below), upon written notice delivered to the Company 30 days prior to the effective date of termination specified in such notice (which date shall be the applicable Early Termination Date).

(b) Good Reason Following a Change in Control. Following a Change in Control, "Good Reason" shall mean, without Employee's express written consent, a material breach of this Agreement by the Company, including the occurrence of any of the following circumstances, which breach is not fully corrected within 30 days after written notice thereof specifying the nature of such breach has been delivered to the Company:

(i) the assignment to Employee of any duties inconsistent with the position in the Company that Employee held immediately prior to the Change in Control, or an adverse alteration in the nature or status of Employee's responsibilities from those in effect immediately prior to such change;

(ii) a substantial change in the nature of the business operations of the Company;

(iii) a reduction by the Company in employee's Base Salary

as in effect on the date hereof or as the same may be increased from time to time;

(iv) the relocation of the Company's principal executive offices to a location more than 25 miles from the Company's headquarters location immediately prior to the Change in Control, or the Company's requiring Employee to be based anywhere other than the Company's principal executive offices, except for required travel on the Company's business to an extent substantially consistent with Employee's business travel obligations immediately prior to the Change in Control;

(v) the failure by the Company to pay Employee any portion of his current compensation;

(vi) the failure by the Company to continue in effect any compensation plan in which Employee participates immediately prior to the Change in Control which is material to Employee's total compensation, unless an equitable arrangement (embodied in an ongoing substitute or alternative plan) has been made with respect to such plan, or the failure by the Company to continue the Employee's participation therein (or in such substitute or alternative plan) on a basis not materially less favorable, both in terms of the amount of benefits provided and the level of participation relative to other participants, as existed at the time of the Change in Control;

(vii) the failure by the Company to continue to provide Employee with benefits substantially similar to those under any of the Company's medical, health and accident, or disability plans in which Employee was participating at the time of the Change in Control, the taking of any action by the Company which would directly or indirectly materially reduce any of such benefits or deprive Employee of any material fringe benefit enjoyed by him or her at the time of the Change in Control, or the failure by the Company to provide Employee with the number of paid vacation days to which he or she is entitled on the basis of years of service with the Company in accordance with Company's normal vacation policy in effect at the time of the Change in Control or pursuant to Employee's existing employment agreement, if any; or

(viii)the failure of the Company to obtain a satisfactory agreement from any successor to assume and agree to perform this Agreement.

Notwithstanding the above, during the one-year period immediately following the occurrence of a Change in Control, "Good Reason" shall mean termination of employment by the Employee for any reason other than death or Permanent Disability.

Employee's right to terminate Employee's employment for Good Reason shall not be affected by Employee's incapacity due to physical or mental illness.

Employee's continued employment shall not

constitute consent to, or a waiver of rights with respect to, any circumstance constituting Good Reason hereunder.

4.3 Effect of Termination. In the event that this Agreement is terminated by the Company or Employee during the Term in accordance with the provisions of this Paragraph 4, the obligations and covenant of the parties under this Paragraph 4 shall be of no further force and effect, except for (i) the obligations of the parties set forth below in this Paragraph 4.3, and (ii) the provisions of Paragraph 5 below. Except as otherwise specifically set forth, all amounts due upon termination shall be payable on the date such amounts would otherwise have been paid had this Agreement continued through the Term.

In the event of any such early termination in accordance with the provisions of this Paragraph 4.3, employee shall be entitled to the following:

(a) Termination by the Company

(i) Termination Without Cause. In the event that the Company terminates this Agreement without Cause pursuant to paragraph 4.1(a) above, Employee shall be entitled to (i) Earned Base Salary (as defined below) through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early Termination Date; (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iv) the Severance Payment (as defined in Paragraph 4.4 below).

(ii) Termination For Cause. In the event that the Company terminates this Agreement for Cause pursuant to paragraph 4.1(b) above, Employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iii) earned benefits and reimbursable expenses through the Early Termination Date. Employee shall not be entitled to any future annual bonus or Severance Payment.

(iii) Termination Due to Death or Permanent Disability. In the event that the Company terminates the Agreement by reason of employee's death or Permanent Disability pursuant to Paragraph 4.1(c) above, Employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early

Termination Date; and (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date.

(b) Termination by Employee

(i) Termination Other Than For Good Reason. In the event that Employee terminates this Agreement other than for Good Reason, employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iii) earned benefits and reimbursable expenses through the Early Termination Date. Employee shall not be entitled to any future annual bonus or Severance payment.

(ii) Termination For Good Reason. In the event that Employee terminates the Agreement for Good Reason, employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early Termination Date; (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iv) the Severance Payment.

The term "Earned Base Salary" shall mean all semimonthly installments of the Base Salary which have become due and payable to Employee, together with any partial monthly installment prorated on a daily basis up to and including the applicable Early Termination Date.

4.4 Severance Payment

(a) Definition of Severance Payment. For purposes of this Agreement, the term "Severance Payment" shall mean an amount equal to the sum of the Base Salary otherwise payable to Employee during the remainder of the Term had such early termination of the Agreement not occurred ("Severance Period"); provided, however, that in the event that, following a Change in Control, the Company terminates this Agreement without Cause pursuant to Paragraph 4.1(a) above or Employee terminates this Agreement for Good Reason pursuant to Paragraph 4.2(b) above, the term "Severance Payment" shall mean an amount equal to three (3) times Employee's Base Salary then in effect.

(b) Payment of Severance Payment. In the event that Employee is entitled to any Severance Payment pursuant to Paragraph 4.3 above, that portion

of such Severance Payment that represents Base Salary shall be payable in monthly installments, and that portion of such Severance Payment that represents the earned bonus, if any, shall be Payable on the dates such amounts would have been paid had Employee continued in the Company's employment for the Severance Period; provided, however, that in the event of a Termination Following a Change in Control (as defined in Paragraph 4.4(e) below, the Severance Payment shall be payable in a lump sum within ten days following such termination.

(c) Full Settlement of All Obligations. Employee hereby acknowledges and agrees that any Severance Payment paid to Employee hereunder shall be deemed to be in full and complete settlement of all obligations of the Company under this Agreement.

(d) Change in Control. For purposes of this Agreement, "Termination Following a Change in Control" shall mean a termination of Employee's employment with the Company following a "Change in Control" by Employee for Good Reason or by the Company other than for Cause. A "Change in Control" shall be deemed to have occurred if, at any time after the date hereof during the Term:

(i) Any Person, as such term is used in section 3(a)(9) of the Securities Exchange Act of 1934 as amended from time to time (the "Exchange Act"), as modified and used in sections 13(d) and 14(d) thereof (other than (A) the Company or any of its subsidiaries, (B) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its affiliates, (C) an underwriter temporarily holding securities pursuant to an offering of such securities, (D) a corporation owned, directly or indirectly, by the stockholders of the Company in substantially the same proportions as their ownership of stock of the Company, or (E) a person or group as used in Rule 13d-1(b) under the Exchange Act, that is or becomes the Beneficial Owner, as such term is defined in Rule 13d-3 under the Exchange Act, directly or indirectly, of securities of the Company and is entitled to file on Schedule 13G or any successor form with respect to such securities becomes the Beneficial Owner of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its affiliates other than in connection with the acquisition by the Company or its affiliates of a business) representing 25% or more of the combined voting power of the Company's then outstanding securities; or

(ii) The following individuals cease for any reason to constitute a majority of the number of directors then serving: individuals who, as of immediately after August 18, 1998, constitute the Board and any new director (other than a director whose initial assumption of office is in connection with an actual or threatened election contest, including but not limited to a consent solicitation, relating to the election of directors of the Company) whose appointment or election by the

Board or nomination for election by the Company's stockholders was approved or recommended by a vote of at least two-thirds of the directors then still in office who either were directors as of immediately after August 18, 1998 or whose appointment, election or nomination for election was previously so approved or recommended; or

(iii) There is consummated a merger or consolidation of the Company with any other corporation, other than (A) a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior to such merger or consolidation continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or any parent thereof), in combination with the ownership of any trustee or other fiduciary holding securities under an employee benefit plan of the Company or any subsidiary of the Company, at least 51% of the combined voting power of the securities of the Company or such surviving entity or any parent thereof outstanding immediately after such merger or consolidation, or (B) a merger or consolidation effected to implement a recapitalization of the Company (or similar transaction) in which no Person is or becomes the Beneficial Owner, directly or indirectly, of securities acquired directly from the Company or its affiliates other than in connection with the acquisition by the Company or its affiliates of a business) representing 25% or more of the combined voting power of the Company's then outstanding securities; or

(iv) The stockholders of the Company approve a plan of complete liquidation or dissolution of the Company or there is consummated an agreement for the sale or disposition by the Company of all or substantially all of the Company's assets, other than a sale or disposition by the Company of all or substantially all of the Company's assets to an entity, at least 51% of the combined voting power of the voting securities of which are owned by stockholders of the Company in substantially the same proportions as their ownership of the Company immediately prior to such sale."

3. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes as of the date first written above.

In Witness Whereof, the Employee and the Company have set their hands hereto as of the date above.

Superior Services, Inc.

Employee:

By:_____
G.W. "Bill" Dietrich
President and Chief

_____
Gary Blacktopp
Executive Officer

Employee's name: Gary Blacktopp
Date: November 24, 1998

Amendment No. 3
To
Employment Agreement

This Amendment ("Amendment"), dated as of the date set forth above, supplements and amends the Employment Agreement, dated January 1, 1997 as amended ("Agreement"), by and among Superior Services, Inc., a Wisconsin corporation ("Company"), and the named key management employee set forth above ("Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

Whereas, pursuant to Section 8 of the Agreement, the Employee and the Company desire to supplement and amend the Agreement as specifically set forth in this amendment.

Now, Therefore, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 4.4 (a) of the Agreement is amended and restated to read as follows:

"(a) Definition of Severance Payment... provided, however, that in the event that, following a Change in Control, the Company terminates this Agreement without Cause pursuant to Paragraph 4.1(a) above or Employee terminates this Agreement for Good Reason pursuant to Paragraph 4.2(b) above, the term "Severance Payment" shall mean an amount equal to three (3) times Employee's Base Salary and annualized auto allowance then in effect." (amended

language is italicized for reference)

2. Section 4 of the Agreement is amended to add the following subsection (e):

"(e)Acceleration of Stock Options. Immediately upon a Change in Control of the Company, all awards granted to the Employee and then outstanding under the Company's stock option and incentive compensation plans ("Options") that are not then exercisable by their terms automatically will become immediately exercisable and fully vested for the remainder of their stated terms. In addition, for a period of thirty (30) days following such Change in Control of the Company, the Employee shall have the right to terminate the Options and to receive a lump-sum payment, in cash, equal to the product of (a) the excess of (x) the per-unit fair market value of the securities underlying the Options, over (y) the per-unit exercise price of such Options, and (b) the number of units of such securities covered by the Options. For purposes of the preceding sentence, the "fair market value" of securities shall be based on the highest of (i) the per-unit closing sale price of the securities underlying the Options, as reported on a national securities exchange or by the Nasdaq Stock Market, on the execution date of the agreement pursuant to which the Change in Control of the Company is effected, (ii) the per-unit closing sale price of the securities underlying the Options, as reported on a national securities exchange or by the Nasdaq Stock Market, on the effective date of the transaction constituting a Change in Control of the Company, and (iii) the highest per-unit price for such securities actually paid in connection with such Change in Control of the Company. Notwithstanding the foregoing, if the exercise of any right granted pursuant to this Section 4(e) would make a transaction constituting a Change in Control of the Company ineligible for pooling of interests accounting under APB No. 16 which, but for this Section 4(e), would otherwise be eligible for such accounting treatment, the Board of Directors of the Company shall have the ability to substitute

for the cash payable pursuant to this Section 4(e) securities of the Company (or of the other entity surviving the transaction constituting the Change in Control of the Company, or its parent corporation, if applicable) having a fair market value equal to the cash that would otherwise be payable hereunder. For purposes of the preceding sentence, the "fair market value" of securities shall be based on the lower of (i) the average closing bid price of such securities for the ten (10) trading days prior to the execution date of the agreement pursuant to which the Change in Control of the Company is effected, and (ii) the average of the closing bid price of such securities for the ten (10) trading days prior to the effective date of the transaction constituting a Change in Control of the Company, in each case as such closing bid prices are reported on a national securities exchange or by the Nasdaq Stock Market".

3. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes as of the date first written above.

In Witness Whereof, the Employee and the Company have set their hands hereto as of the date above.

Superior Services, Inc.

Employee:

By:_____
G.W. "Bill" Dietrich
President and Chief Executive Officer

_____
Gary Blacktopp

EXHIBIT 10.30

Employee's name: Scott Cramer
Date: August 18, 1998

Amendment
To
Employment Agreement

This Amendment ("Amendment"), dated as of the date set forth above, supplements and amends the Employment Agreement, dated July 1, 1997 ("Agreement"), by and among Superior Services, Inc., a Wisconsin corporation ("Company"), and the named executive set forth above ("Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

Whereas, pursuant to Section 8 of the Agreement, the Executive and the Company desire to supplement and amend the Agreement as specifically set forth in this amendment.

Now, Therefore, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 2 of the Agreement is hereby amended and restated to read in its entirely as follows:

2. TERM Subject only to the provisions of Section 4 of this Agreement, the term of the Employee's employment under this Agreement shall be for a term of two (2) years. The term of this Agreement shall be automatically extended for one additional year on each anniversary date of this Agreement unless, at least one (1) year prior to such anniversary date, either Employee or the Company shall have given written notice to the other that it does not wish to extend the Term. References herein to the Term shall refer to both the initial Term and any such extended Term.

2. Section 4 of the Agreement is hereby amended and restated to read in its entirety as follow:

4. TERMINATION

4.1 Termination by the Company Defined

(a) Termination Without Cause. Subject to the provisions set forth in Paragraph 4.3 below, "Termination Without Cause" shall constitute any termination by the Company other than termination for "Cause" (as defined in

Paragraph 4.1(b) below).

(b) Termination for Cause. Subject to the provisions set forth in Paragraph 4.3 below, during the Term, the Company shall have the right to terminate this Agreement for "Cause." For purposes of this Agreement, "Cause" shall mean (i) the willful and continued failure of Employee substantially to perform his or her duties (other than as a result of physical or mental illness) or (ii) upon a determination that the Employee (A) has engaged in willful fraud or defalcation involving funds or other assets of the Company, or (B) has been convicted of, or has pleaded nolo contendere to, a felony or any other crime involving moral turpitude.

(c) Termination by Reason of Death or Disability. Subject to the provisions set forth in Paragraph 4.3 below, during the Term, this Agreement shall terminate by reason of Employee's death or Permanent Disability. For purposes of this Agreement, "Permanent Disability" shall have the same definition as contained in the group long-term disability insurance policy maintained by the Company.

4.2 Termination by Employee Defined

(a) Termination Other Than For Good Reason following a Change in Control. Subject to the provisions set forth in Paragraph 4.3 below, Employee shall have the

right to terminate this Agreement for any reason other than for Good Reason (as defined in Paragraph 4.2 (b) below), upon written notice delivered to the Company 30 days prior to the effective date of termination specified in such notice (which date shall be the applicable Early Termination Date).

(b) Good Reason Following a Change in Control. Following a Change in Control, "Good Reason" shall mean, without Employee's express written consent, a material breach of this Agreement by the Company, including the occurrence of any of the following circumstances, which breach is not fully corrected within 30 days after written notice thereof specifying the nature of such breach has been delivered to the Company:

(i) the assignment to Employee of any duties inconsistent with the position in the Company that Employee held immediately prior to the Change in Control, or an adverse alteration in the nature or status of Employee's responsibilities from those in effect immediately prior to such change;

(ii) a substantial change in the nature of the business operations of the Company;

(iii) a reduction by the Company in employee's Base Salary as in effect on the date hereof or as the same may be

increased from time to time;

(iv) the relocation of the Company's principal executive offices to a location more than 25 miles from the Company's headquarters location immediately prior to the Change in Control, or the Company's requiring Employee to be based anywhere other than the Company's principal executive offices, except for required travel on the Company's business to an extent substantially consistent with Employee's business travel obligations immediately prior to the Change in Control;

(v) the failure by the Company to pay Employee any portion of his current compensation;

(vi) the failure by the Company to continue in effect any compensation plan in which Employee participates immediately prior to the Change in Control which is material to Employee's total compensation, unless an equitable arrangement (embodied in an ongoing substitute or alternative plan) has been made with respect to such plan, or the failure by the Company to continue the Employee's participation therein (or in such substitute or alternative plan) on a basis not materially less favorable, both in terms of the amount of benefits provided and the level of participation relative to other participants, as existed at the time of the Change in Control;

(vii) the failure by the Company to continue to provide Employee with benefits substantially similar to those under any of the Company's medical, health and accident, or disability plans in which Employee was participating at the time of the Change in Control, the taking of any action by the Company which would directly or indirectly materially reduce any of such benefits or deprive Employee of any material fringe benefit enjoyed by him or her at the time of the Change in Control, or the failure by the Company to provide Employee with the number of paid vacation days to which he or she is entitled on the basis of years of service with the Company in accordance with Company's normal vacation policy in effect at the time of the Change in Control or pursuant to Employee's existing employment agreement, if any; or

(viii) the failure of the Company to obtain a satisfactory agreement from any successor to assume and agree to perform this Agreement.

Notwithstanding the above, during the one-year period immediately following the occurrence of a Change in Control, "Good Reason" shall mean termination of employment by the Employee for any reason other than death or Permanent Disability.

Employee's right to terminate Employee's employment for Good Reason shall

not be affected by Employee's incapacity due to physical or mental illness. Employee's continued employment shall not

constitute consent to, or a waiver of rights with respect to, any circumstance constituting Good Reason hereunder.

4.3 Effect of Termination. In the event that this Agreement is terminated by the Company or Employee during the Term in accordance with the provisions of this Paragraph 4, the obligations and covenant of the parties under this Paragraph 4 shall be of no further force and effect, except for (i) the obligations of the parties set forth below in this Paragraph 4.3, and (ii) the provisions of Paragraph 5 below. Except as otherwise specifically set forth, all amounts due upon termination shall be payable on the date such amounts would otherwise have been paid had this Agreement continued through the Term.

In the event of any such early termination in accordance with the provisions of this Paragraph 4.3, employee shall be entitled to the following:

(a) Termination by the Company

(i) Termination Without Cause. In the event that the Company terminates this Agreement without Cause pursuant to paragraph 4.1(a) above, Employee shall be entitled to (i) Earned Base Salary (as defined below) through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early Termination Date; (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iv) the Severance Payment (as defined in Paragraph 4.4 below).

(ii) Termination For Cause. In the event that the Company terminates this Agreement for Cause pursuant to paragraph 4.1(b) above, Employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iii) earned benefits and reimbursable expenses through the Early Termination Date. Employee shall not be entitled to any future annual bonus or Severance Payment.

(iii) Termination Due to Death or Permanent Disability. In the event that the Company terminates the Agreement by reason of employee's death or Permanent Disability pursuant to Paragraph 4.1(c) above, Employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii)

earned benefits and reimbursable expenses through the Early Termination Date; and (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date.

(b) Termination by Employee

(i) Termination Other Than For Good Reason. In the event that Employee terminates this Agreement other than for Good Reason, employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iii) earned benefits and reimbursable expenses through the Early Termination Date. Employee shall not be entitled to any future annual bonus or Severance payment.

(ii) Termination For Good Reason. In the event that Employee terminates the Agreement for Good Reason employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early Termination Date; (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iv) the Severance Payment.

The term "Earned Base Salary" shall mean all semimonthly installments of the Base Salary which have become due and payable to Employee, together with any partial monthly installment prorated on a daily basis up to and including the applicable Early Termination Date.

4.4 Severance Payment

(a) Definition of Severance Payment. For purposes of this Agreement, the term "Severance Payment" shall mean an amount equal to the sum of the Base Salary otherwise payable to Employee during the remainder of the Term had such early termination of the Agreement not occurred ("Severance Period"); provided, however, that in the event that, following a Change in Control, the Company terminates this Agreement without Cause pursuant to Paragraph 4.1(a) above or Employee terminates this Agreement for Good Reason pursuant to Paragraph 4.2(b) above, the term "Severance Payment" shall mean an amount equal to two (2) times Employee's Base Salary then in effect.

(b) Payment of Severance Payment. In the event that Employee is entitled to any Severance Payment pursuant to Paragraph 4.3 above, that

portion of such Severance Payment that represents Base Salary shall be payable in monthly installments, and that portion of such Severance Payment that represents the earned bonus, if any, shall be Payable on the dates such amounts would have been paid had Employee continued in the Company's employment for the Severance Period; provided, however, that in the event of a Termination Following a Change in Control (as defined in Paragraph 4.4(e) below, the Severance Payment shall be payable in a lump sum within ten days following such termination.

(c) Full Settlement of All Obligations. Employee hereby acknowledges and agrees that any Severance Payment paid to Employee hereunder shall be deemed to be in full and complete settlement of all obligations of the Company under this Agreement.

(d) Change in Control. For purposes of this Agreement, "Termination Following a Change in Control" shall mean a termination of Employee's employment with the Company following a "Change in Control" by Employee for Good Reason or by the Company other than for Cause. A "Change in Control" shall be deemed to have occurred if, at any time after the date hereof during the Term:

(i) Any Person, as such term is used in section 3(a)(9) of the Securities Exchange Act of 1934 as amended from time to time (the "Exchange Act"), as modified and used in sections 13(d) and 14(d) thereof (other than (A) the Company or any of its subsidiaries, (B) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its affiliates, (C) an underwriter temporarily holding securities pursuant to an offering of such securities, (D) a corporation owned, directly or indirectly, by the stockholders of the Company in substantially the same proportions as their ownership of stock of the Company, or (E) a person or group as used in Rule 13d-1(b) under the Exchange Act, that is or becomes the Beneficial Owner, as such term is defined in Rule 13d-3 under the Exchange Act, directly or indirectly, of securities of the Company and is entitled to file on Schedule 13G or any successor form with respect to such securities becomes the Beneficial Owner of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its affiliates other than in connection with the acquisition by the Company or its affiliates of a business) representing 25% or more of the combined voting power of the Company's then outstanding securities; or

(ii) The following individuals cease for any reason to constitute a majority of the number of directors then serving: individuals who, as of immediately after August 18, 1998, constitute the Board and any new director (other than a director whose initial assumption of office is in connection with an actual or threatened election contest, including but not limited to a consent solicitation, relating to the election of

directors of the Company) whose appointment or election by the Board or nomination for election by the Company's stockholders was approved or recommended by a vote of at least two-thirds of the directors then still in office who either were directors as of immediately after August 18, 1998 or whose appointment, election or nomination for election was previously so approved or recommended; or

(iii) There is consummated a merger or consolidation of the Company with any other corporation, other than (A) a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior to such merger or consolidation continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or any parent thereof), in combination with the ownership of any trustee or other fiduciary holding securities under an employee benefit plan of the Company or any subsidiary of the Company, at least 51% of the combined voting power of the securities of the Company or such surviving entity or any parent thereof outstanding immediately after such merger or consolidation, or (B) a merger or consolidation effected to implement a recapitalization of the Company (or similar transaction) in which no Person is or becomes the Beneficial Owner, directly or indirectly, of securities acquired directly from the Company or its affiliates other than in connection with the acquisition by the Company or its affiliates of a business) representing 25% or more of the combined voting power of the Company's then outstanding securities; or

(iv) The stockholders of the Company approve a plan of complete liquidation or dissolution of the Company or there is consummated an agreement for the sale or disposition by the Company of all or substantially all of the Company's assets, other than a sale or disposition by the Company of all or substantially all of the Company's assets to an entity, at least 51% of the combined voting power of the voting securities of which are owned by stockholders of the Company in substantially the same proportions as their ownership of the Company immediately prior to such sale."

3. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes as of the date first written above.

In Witness Whereof, the Employee and the Company have set their hands hereto as of the date above.

Superior Services, Inc.

Employee:

By:_____
G.W. "Bill" Dietrich
President and Chief Executive Officer

_____
Scott Cramer

Employee's name: Scott Cramer
Date: November 24, 1998

Amendment No. 2
To
Employment Agreement

This Amendment ("Amendment"), dated as of the date set forth above, supplements and amends the Employment Agreement, dated July 1, 1997 as amended ("Agreement"), by and among Superior Services, Inc., a Wisconsin corporation ("Company"), and the named key management employee set forth above ("Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

Whereas, pursuant to Section 8 of the Agreement, the Employee and the Company desire to supplement and amend the Agreement as specifically set forth in this amendment.

Now, Therefore, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 4.4 (a) of the Agreement is amended and restated to read as follows:

"(a) Definition of Severance Payment... provided, however, that in the event that, following a Change in Control, the Company terminates this Agreement without Cause pursuant to Paragraph 4.1(a) above or Employee terminates this Agreement for Good Reason pursuant to Paragraph 4.2(b) above, the term "Severance Payment" shall mean an amount equal to two (2) times Employee's Base Salary and annualized auto allowance then in effect." (amended language is italicized for reference)

2. Section 4 of the Agreement is amended to add the following subsection (e):

"(e) Acceleration of Stock Options. Immediately upon a Change in Control of the Company, all awards granted to the Employee and then outstanding under the Company's stock option and incentive compensation plans ("Options") that are not then exercisable by their terms automatically will become immediately exercisable and fully vested for the remainder of their stated terms. In addition, for a period of thirty (30) days following such Change in Control of the Company, the Employee shall have the right to terminate the Options and to receive a lump-sum payment, in cash, equal to the product of (a) the excess of (x) the per-unit fair market value of the securities underlying the Options, over (y) the per-unit exercise price of such Options, and (b) the number of units of such securities covered by the Options. For purposes of the preceding sentence, the "fair market value" of securities shall be based on the highest of (i) the per-unit closing sale price of the securities underlying the Options, as reported on a national securities exchange or by the Nasdaq Stock Market, on the execution date of the agreement pursuant to which the Change in Control of the Company is effected, (ii) the per-unit closing sale price of the securities underlying the Options, as reported on a national securities exchange or by the Nasdaq Stock Market, on the effective date of the transaction constituting a Change in Control of the Company, and (iii) the highest per-unit price for such securities actually paid in connection with such Change in Control of the Company. Notwithstanding the foregoing, if the exercise of any right granted pursuant to this Section 4(e) would make a transaction constituting a Change in Control of the Company ineligible for pooling of interests accounting under APB No. 16 which, but for this Section 4(e), would otherwise be eligible for such accounting treatment, the Board of Directors of the Company shall have the ability to substitute

for the cash payable pursuant to this Section 4(e) securities of the Company (or of the other entity surviving the transaction constituting the Change in Control of the Company, or its parent corporation, if applicable) having a fair market value equal to the cash that would otherwise be payable hereunder. For purposes of the preceding sentence, the "fair market value" of securities shall be based on the lower of (i) the average closing bid price of such securities for the ten (10) trading days prior to the execution date of the agreement pursuant to which the Change in Control of the Company is effected, and (ii) the average of the closing bid price of such securities for the ten (10) trading days prior to the effective date of the transaction constituting a Change in Control of the Company, in each case as such closing bid prices are reported on a national securities exchange or by the Nasdaq Stock Market".

3. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes as of the date first written above.

In Witness Whereof, the Employee and the Company have set their hands

hereto as of the date above.

Superior Services, Inc.

Employee:

By:_____
G.W. "Bill" Dietrich
President and Chief Executive Officer

_____
Scott Cramer

EXHIBIT 10.31

Employee's name: John King
Date: August 18, 1998

Amendment
To
Employment Agreement

This Amendment ("Amendment"), dated as of the date set forth above, supplements and amends the Employment Agreement, dated January 1, 1997 ("Agreement"), by and among Superior Services, Inc., a Wisconsin corporation ("Company"), and the named executive set forth above ("Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

Whereas, pursuant to Section 8 of the Agreement, the Executive and the Company desire to supplement and amend the Agreement as specifically set forth in this amendment.

Now, Therefore, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 2 of the Agreement is hereby amended and restated to read in its entirely as follows:

2. TERM Subject only to the provisions of Section 4 of this Agreement, the term of the Employee's employment under this Agreement shall be for a term of two (2) years. The term of this Agreement shall be automatically extended for one additional year on each anniversary date of this Agreement unless, at least one (1) year prior to such anniversary date, either Employee or the Company shall have given written notice to the other that it does not wish to extend the Term. References herein to the Term shall refer to both the initial Term and any such extended Term.

2. Section 4 of the Agreement is hereby amended and restated to read in its entirety as follow:

4. TERMINATION

4.1 Termination by the Company Defined

(a) Termination Without Cause. Subject to the provisions set forth in Paragraph 4.3 below, "Termination Without Cause" shall constitute any termination by the Company other than termination for "Cause" (as defined in Paragraph 4.1(b) below).

(b) Termination for Cause. Subject to the provisions set forth in Paragraph 4.3 below, during the Term, the Company shall have the right to terminate this Agreement for "Cause." For purposes of this Agreement, "Cause" shall mean (i) the willful and continued failure of Employee substantially to perform his or her duties (other than as a result of physical or mental illness) or (ii) upon a determination that the Employee (A) has engaged in willful fraud or defalcation involving funds or other assets of the Company, or (B) has been convicted of, or has pleaded nolo contendere to, a felony or any other crime involving moral turpitude.

(c) Termination by Reason of Death or Disability. Subject to the provisions set forth in Paragraph 4.3 below, during the Term, this Agreement shall terminate by reason of Employee's death or Permanent Disability. For purposes of this Agreement, "Permanent Disability" shall have the same definition as contained in the group long-term disability insurance policy maintained by the Company.

4.2 Termination by Employee Defined

(a) Termination Other Than For Good Reason following a Change in Control. Subject to the provisions set forth in Paragraph 4.3 below, Employee shall have the right to terminate this Agreement for any reason other than for Good Reason (as defined in

Paragraph 4.2 (b) below), upon written notice delivered to the Company 30 days prior to the effective date of termination specified in such notice (which date shall be the applicable Early Termination Date).

(b) Good Reason Following a Change in Control. Following a Change in Control, "Good Reason" shall mean, without Employee's express written consent, a material breach of this Agreement by the Company, including the occurrence of any of the following circumstances, which breach is not fully corrected within 30 days after written notice thereof specifying the nature of such breach has been delivered to the Company:

(i) the assignment to Employee of any duties inconsistent with the position in the Company that Employee held immediately prior to the Change in Control, or an adverse alteration in the nature or status of Employee's responsibilities from those in effect immediately prior to such change;

(ii) a substantial change in the nature of the business operations of the Company;

(iii) a reduction by the Company in employee's Base Salary as in effect on the date hereof or as the same may be

increased from time to time;

(iv) the relocation of the Company's principal executive offices to a location more than 25 miles from the Company's headquarters location immediately prior to the Change in Control, or the Company's requiring Employee to be based anywhere other than the Company's principal executive offices, except for required travel on the Company's business to an extent substantially consistent with Employee's business travel obligations immediately prior to the Change in Control;

(v) the failure by the Company to pay Employee any portion of his current compensation;

(vi) the failure by the Company to continue in effect any compensation plan in which Employee participates immediately prior to the Change in Control which is material to Employee's total compensation, unless an equitable arrangement (embodied in an ongoing substitute or alternative plan) has been made with respect to such plan, or the failure by the Company to continue the Employee's participation therein (or in such substitute or alternative plan) on a basis not materially less favorable, both in terms of the amount of benefits provided and the level of participation relative to other participants, as existed at the time of the Change in Control;

(vii) the failure by the Company to continue to provide Employee with benefits substantially similar to those under any of the Company's medical, health and accident, or disability plans in which Employee was participating at the time of the Change in Control, the taking of any action by the Company which would directly or indirectly materially reduce any of such benefits or deprive Employee of any material fringe benefit enjoyed by him or her at the time of the Change in Control, or the failure by the Company to provide Employee with the number of paid vacation days to which he or she is entitled on the basis of years of service with the Company in accordance with Company's normal vacation policy in effect at the time of the Change in Control or pursuant to Employee's existing employment agreement, if any; or

(viii) the failure of the Company to obtain a satisfactory agreement from any successor to assume and agree to perform this Agreement.

Notwithstanding the above, during the one-year period immediately following the occurrence of a Change in Control, "Good Reason" shall mean termination of employment by the Employee for any reason other than death or Permanent Disability.

Employee's right to terminate Employee's employment for Good Reason shall

not be affected by Employee's incapacity due to physical or mental illness. Employee's continued employment shall not

constitute consent to, or a waiver of rights with respect to, any circumstance constituting Good Reason hereunder.

4.3 Effect of Termination. In the event that this Agreement is terminated by the Company or Employee during the Term in accordance with the provisions of this Paragraph 4, the obligations and covenant of the parties under this Paragraph 4 shall be of no further force and effect, except for (i) the obligations of the parties set forth below in this Paragraph 4.3, and (ii) the provisions of Paragraph 5 below. Except as otherwise specifically set forth, all amounts due upon termination shall be payable on the date such amounts would otherwise have been paid had this Agreement continued through the Term.

In the event of any such early termination in accordance with the provisions of this Paragraph 4.3, employee shall be entitled to the following:

(a) Termination by the Company

(i) Termination Without Cause. In the event that the Company terminates this Agreement without Cause pursuant to paragraph 4.1(a) above, Employee shall be entitled to (i) Earned Base Salary (as defined below) through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early Termination Date; (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iv) the Severance Payment (as defined in Paragraph 4.4 below).

(ii) Termination For Cause. In the event that the Company terminates this Agreement for Cause pursuant to paragraph 4.1(b) above, Employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iii) earned benefits and reimbursable expenses through the Early Termination Date. Employee shall not be entitled to any future annual bonus or Severance Payment.

(iii) Termination Due to Death or Permanent Disability. In the event that the Company terminates the Agreement by reason of employee's death or Permanent Disability pursuant to Paragraph 4.1(c) above, Employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early

Termination Date; and (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date.

(b) Termination by Employee

(i) Termination Other Than For Good Reason. In the event that Employee terminates this Agreement other than for Good Reason, employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iii) earned benefits and reimbursable expenses through the Early Termination Date. Employee shall not be entitled to any future annual bonus or Severance payment.

(ii) Termination For Good Reason. In the event that Employee terminates the Agreement for Good Reason employee shall be entitled to (i) Earned Base Salary through the Early Termination Date; (ii) earned benefits and reimbursable expenses through the Early Termination Date; (iii) any earned bonus which Employee has been awarded pursuant to the terms of this Agreement or any other plan or arrangement as of the Early Termination Date, but which has not been received by Employee as of such date; and (iv) the Severance Payment.

The term "Earned Base Salary" shall mean all semimonthly installments of the Base Salary which have become due and payable to Employee, together with any partial monthly installment prorated on a daily basis up to and including the applicable Early Termination Date.

4.4 Severance Payment

(a) Definition of Severance Payment. For purposes of this Agreement, the term "Severance Payment" shall mean an amount equal to the sum of the Base Salary otherwise payable to Employee during the remainder of the Term had such early termination of the Agreement not occurred ("Severance Period"); provided, however, that in the event that, following a Change in Control, the Company terminates this Agreement without Cause pursuant to Paragraph 4.1(a) above or Employee terminates this Agreement for Good Reason pursuant to Paragraph 4.2(b) above, the term "Severance Payment" shall mean an amount equal to two (2) times Employee's Base Salary then in effect.

(b) Payment of Severance Payment. In the event that Employee is entitled to any Severance Payment pursuant to Paragraph 4.3 above, that portion of such Severance Payment that represents Base Salary shall be payable

in monthly installments, and that portion of such Severance Payment that represents the earned bonus, if any, shall be Payable on the dates such amounts would have been paid had Employee continued in the Company's employment for the Severance Period; provided, however, that in the event of a Termination Following a Change in Control (as defined in Paragraph 4.4(e) below, the Severance Payment shall be payable in a lump sum within ten days following such termination.

(c) Full Settlement of All Obligations. Employee hereby acknowledges and agrees that any Severance Payment paid to Employee hereunder shall be deemed to be in full and complete settlement of all obligations of the Company under this Agreement.

(d) Change in Control. For purposes of this Agreement, "Termination Following a Change in Control" shall mean a termination of Employee's employment with the Company following a "Change in Control" by Employee for Good Reason or by the Company other than for Cause. A "Change in Control" shall be deemed to have occurred if, at any time after the date hereof during the Term:

(i) Any Person, as such term is used in section 3(a)(9) of the Securities Exchange Act of 1934 as amended from time to time (the "Exchange Act"), as modified and used in sections 13(d) and 14(d) thereof (other than (A) the Company or any of its subsidiaries, (B) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its affiliates, (C) an underwriter temporarily holding securities pursuant to an offering of such securities, (D) a corporation owned, directly or indirectly, by the stockholders of the Company in substantially the same proportions as their ownership of stock of the Company, or (E) a person or group as used in Rule 13d-1(b) under the Exchange Act, that is or becomes the Beneficial Owner, as such term is defined in Rule 13d-3 under the Exchange Act, directly or indirectly, of securities of the Company and is entitled to file on Schedule 13G or any successor form with respect to such securities becomes the Beneficial Owner of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its affiliates other than in connection with the acquisition by the Company or its affiliates of a business) representing 25% or more of the combined voting power of the Company's then outstanding securities; or

(ii) The following individuals cease for any reason to constitute a majority of the number of directors then serving: individuals who, as of immediately after August 18, 1998, constitute the Board and any new director (other than a director whose initial assumption of office is in connection with an actual or threatened election contest, including but not limited to a consent solicitation, relating to the election of directors of the Company) whose appointment or election by the

Board or nomination for election by the Company's stockholders was approved or recommended by a vote of at least two-thirds of the directors then still in office who either were directors as of immediately after August 18, 1998 or whose appointment, election or nomination for election was previously so approved or recommended; or

(iii) There is consummated a merger or consolidation of the Company with any other corporation, other than (A) a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior to such merger or consolidation continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or any parent thereof), in combination with the ownership of any trustee or other fiduciary holding securities under an employee benefit plan of the Company or any subsidiary of the Company, at least 51% of the combined voting power of the securities of the Company or such surviving entity or any parent thereof outstanding immediately after such merger or consolidation, or (B) a merger or consolidation effected to implement a recapitalization of the Company (or similar transaction) in which no Person is or becomes the Beneficial Owner, directly or indirectly, of securities acquired directly from the Company or its affiliates other than in connection with the acquisition by the Company or its affiliates of a business) representing 25% or more of the combined voting power of the Company's then outstanding securities; or

(iv) The stockholders of the Company approve a plan of complete liquidation or dissolution of the Company or there is consummated an agreement for the sale or disposition by the Company of all or substantially all of the Company's assets, other than a sale or disposition by the Company of all or substantially all of the Company's assets to an entity, at least 51% of the combined voting power of the voting securities of which are owned by stockholders of the Company in substantially the same proportions as their ownership of the Company immediately prior to such sale."

3. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes as of the date first written above.

In Witness Whereof, the Employee and the Company have set their hands hereto as of the date above.

Employee:

_____
John King

Superior Services, Inc.

By:_____
G.W. "Bill" Dietrich
President and Chief Executive Officer

Employee's name: John King
Date: November 24, 1998

Amendment No. 2
To
Employment Agreement

This Amendment ("Amendment"), dated as of the date set forth above, supplements and amends the Employment Agreement, dated January 1, 1997 as amended ("Agreement"), by and among Superior Services, Inc., a Wisconsin corporation ("Company"), and the named key management employee set forth above ("Employee"). All defined terms used herein and not defined shall have the same meaning as in the Agreement.

Whereas, pursuant to Section 8 of the Agreement, the Employee and the Company desire to supplement and amend the Agreement as specifically set forth in this amendment.

Now, Therefore, in consideration of the foregoing and of the mutual covenants and agreements herein set forth, and for other valuable consideration, the parties hereto covenant and agree as follows:

1. Section 4.4 (a) of the Agreement is amended and restated to read as follows:

"(a) Definition of Severance Payment... provided, however, that in the event that, following a Change in Control, the Company terminates this Agreement without Cause pursuant to Paragraph 4.1(a) above or Employee terminates this Agreement for Good Reason pursuant to Paragraph 4.2(b) above, the term "Severance Payment" shall mean an amount equal to two (2) times Employee's Base Salary and annualized auto allowance then in effect." (amended language is italicized for reference)

2. Section 4 of the Agreement is amended to add the following subsection (e):

"(e) Acceleration of Stock Options. Immediately upon a Change

in Control of the Company, all awards granted to the Employee and then outstanding under the Company's stock option and incentive compensation plans ("Options") that are not then exercisable by their terms automatically will become immediately exercisable and fully vested for the remainder of their stated terms. In addition, for a period of thirty (30) days following such Change in Control of the Company, the Employee shall have the right to terminate the Options and to receive a lump-sum payment, in cash, equal to the product of (a) the excess of (x) the per-unit fair market value of the securities underlying the Options, over (y) the per-unit exercise price of such Options, and (b) the number of units of such securities covered by the Options. For purposes of the preceding sentence, the "fair market value" of securities shall be based on the highest of (i) the per-unit closing sale price of the securities underlying the Options, as reported on a national securities exchange or by the Nasdaq Stock Market, on the execution date of the agreement pursuant to which the Change in Control of the Company is effected, (ii) the per-unit closing sale price of the securities underlying the Options, as reported on a national securities exchange or by the Nasdaq Stock Market, on the effective date of the transaction constituting a Change in Control of the Company, and (iii) the highest per-unit price for such securities actually paid in connection with such Change in Control of the Company. Notwithstanding the foregoing, if the exercise of any right granted pursuant to this Section 4(e) would make a transaction constituting a Change in Control of the Company ineligible for pooling of interests accounting under APB No. 16 which, but for this Section 4(e), would otherwise be eligible for such accounting treatment, the Board of Directors of the Company shall have the ability to substitute

for the cash payable pursuant to this Section 4(e) securities of the Company (or of the other entity surviving the transaction constituting the Change in Control of the Company, or its parent corporation, if applicable) having a fair market value equal to the cash that would otherwise be payable hereunder. For purposes of the preceding sentence, the "fair market value" of securities shall be based on the lower of (i) the average closing bid price of such securities for the ten (10) trading days prior to the execution date of the agreement pursuant to which the Change in Control of the Company is effected, and (ii) the average of the closing bid price of such securities for the ten (10) trading days prior to the effective date of the transaction constituting a Change in Control of the Company, in each case as such closing bid prices are reported on a national securities exchange or by the Nasdaq Stock Market".

3. Except as specifically set forth above, all other terms and conditions of the Agreement shall continue in full force and effect, unaffected by this Amendment. This Amendment shall be effective for all purposes as of the date first written above.

In Witness Whereof, the Employee and the Company have set their hands hereto as of the date above.

Employee:

_____
John King

Superior Services, Inc.

By:_____
G.W. "Bill" Dietrich
President and Chief Executive Officer

EXHIBIT 10.32

September 14, 1998

Mr. James M. Dancy, Jr.
156 Cliveden Drive
Newton, PA 18940

Dear Jim:

I am pleased to offer you the Regional Vice President - South Region position with Superior Services, Inc. (Superior). Your responsibilities will be assigned by G.W. "Bill" Dietrich, President and Chief Executive Officer.

You must be a self-starter, effective communicator, with a winning attitude and unwavering competitive spirit, performing to the highest of professional, moral, ethical, legal, environmental, regulatory and safety standards. In this position, you are responsible for the profitable growth and all around performance of your Region.

You will be located in Florida at a site as yet to be determined by Bill Dietrich. This will require you to relocate.

Superior Services, Inc. will:

- Be responsible for the costs associated with the movement of your personal belongings, and reimburse you for the closing costs, including commission expense on the sale of your home in the Philadelphia area, should you own a home at the time of your move. It is our understanding that your intention is to sell your current home immediately.

- We will provide you with a temporary living allowance up to $4,000 per month for a period not to exceed four (4) months to be used toward temporary living expenses. You will be required to submit to Bill Dietrich monthly expense reports to support your request for reimbursement.

- Should you choose to voluntarily leave employment with Superior Services during the first two (2) years of employment, you promise to reimburse Superior for temporary living expenses and all other relocation expenses for which you were reimbursed for the period of time you did not complete two years of employment. Superior may withhold these amounts from any other compensation which may be due. Balances to be paid within 14 days of term.

In your position, you will receive the following:

Base Salary: $11,250 per month (annualized to $135,000) payable in accordance with Superior's payroll procedures for 1998.

Bonus: You will be eligible to earn a cash bonus up to $20,000 for 1998, of which $10,000 is guaranteed as a sign-on bonus, payable in accordance with Superior's 1998 Incentive Bonus Plan, provided that you are an employee at the time of bonus payout and have performed in accordance with Superior's Standard of Conduct. You will be granted Incentive Stock Options (ISO) of 15,000 units (50% vesting on your first anniversary, 6-1/4% per quarter thereafter) with the grant date being your first date of employment (September 14, 1998), and the grant price being the closing price on the grant date. Both the Cash Bonus and Stock Options Bonus terms for 1998 are subject to the terms of Superior's Plan.

Base Salary Adjustment: Effective January 1, 1999, your base will be increased to $152,000 and your cash and incentive stock options bonus will be determined in accordance with the 1999 Incentive Compensation Plan for Regional Vice Presidents.

Auto Allowance: Auto allowance is $500.00 per month, plus reimbursement for business gas, less applicable withholding taxes. Gas reimbursements require receipts and are to be included on your expense accounts. This is an all inclusive fixed sum to compensate you for the business use of your personal vehicle and is paid as a separate payroll check on the first pay date of the month.

Expense Reimbursement: You will be reimbursed for business-related expenses, in accordance with generally accepted practices for eligible business reimbursements.

You must provide receipts as support and file for reimbursement on your expense report. Expense reports are to be prepared and submitted monthly for the respective calendar month. Submit your expense reports to Bill Dietrich.

Noncompetition Agreement: As a condition of employment, you have agreed to sign the Superior Services, Inc. Noncompetition Agreement and further agree to fully honor the specifics referred therein (see attached).

If this accurately describes your understanding of your prior discussions, and you are in agreement with the terms of this offer, please acknowledge acceptance below and return to my attention. Additionally, by acceptance of this offer, you acknowledge you may freely accept this offer and you are not bound by any employment agreement or noncompete agreement that would prohibit your acceptance of this offer, and, as such, you agree to indemnify and hold harmless Superior Services, Inc. regarding this offer of employment. Additionally, you acknowledge you have never been a party or involved in any conduct or activity in violation of law or ethical business practice and conduct. You affirm there are no background issues that if Superior was knowledgeable about such events, would otherwise preclude your employment by the Company.

We are excited about your joining Superior Services, Inc., and we are looking forward to your contribution to the growth and development of the Company. Welcome to the Superior team!

Sincerely,

G. W. "Bill" Dietrich
President and Chief Executive Officer

ACKNOWLEDGMENT:

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(Signature) James M. Dancy, Jr. (Date)

EXHIBIT 10.33

G.W. "Bill" Dietrich
President and Chief Executive Officer

Offer of Employment

September 21, 1998

Mr. Paul Jenks
4668 Johnstown Road
Gahanna, OH 43230

Dear Paul:

I am pleased to offer you the position of Vice President, Special Projects. In this position you will be initially responsible for the satisfactory completion of special projects assigned by Bill Dietrich. These projects will vary in scope and complexity and duration, and will potentially involve you in all aspects of the Company from development, strategy formulation, to problem solving, trouble-shooting assignments, transition/start-up on new acquisitions, cultural development, and so on. The very nature of the role is to perform a variety of tasks throughout the organization, on a project basis, as assigned from time to time by Bill Dietrich. You will report directly to the President of Superior Services, Inc. and be considered as a member of the Senior Management team.

This is expected to be a one year initial assignment, at the end of which you and the Company will revisit your professional ambitions and the Company's needs for a more definitive, high-level position. While the Company can provide no assurances or guarantees, it is each party's intent to review the situation at the end of one year on the basis of merit and contributions.

You are expected to make an immediate, value-added contribution to the growth and development of Superior Services in your area of responsibility. This is a local business that requires sound relationship building, effective time management, personal discipline and individual drive to be successful. You must be a self-starter, effective communicator, with a winning attitude, and an unwavering competitive, team-oriented spirit. In essence, as a special assistant to the president, you are expected to conduct yourself to the highest professional, moral, ethical, and socially responsible standards as you perform your special project duties.

You will not be required to relocate during your first year. You will be provided office space at Superior's Columbus, Ohio location, as well as in the Company headquarters in Milwaukee. It is acknowledged that you will have a high degree of flexibility and mobility as the position of Vice President, Special Projects necessitates significant weekly travel. At the point in which relocation is required, and that will most likely be the case after your first year, Superior Services, Inc. will:

- Be responsible for the costs associated with the movement of your personal belongings, and reimburse you for the commission expense on the sale of your home, should you own a home at the time of your employment move.

  Prior to receiving reimbursement of moving expenses and any relocation expenses, you will be required to sign Superior's standard agreement, under which you will agree to reimburse Superior a prorated amount of such expenses if you leave Superior's employment at any time within two years after the date you have been relocated.

- In your new location you and your spouse would be entitled to house hunting trips, and temporary living expenses to be customized to the particular circumstances of your move and Superior's company policies at that point in time. You and I will agree on the details of the number of house hunting trips, the amount of temporary living expense allowance, etc. prior to the time that relocation is required.

In your position of Vice President, Special Projects, you will receive the following:

Base Salary: $11,250.00 per month (annualized this is $135,000/year) payable in accordance with Superior's payroll procedures (currently, bi- weekly). Effective 1/1/99, your compensation will be $13,083 per month (annualized $157,000/year).

Management Incentive Plan: You will be eligible for $30,000 in cash bonus for 1998, of which $15,000 is guaranteed as a sign-on bonus, payable in accordance with our standard company payroll practices and Bill Dietrich's recommendation/evaluations. You must be

employed on the day of bonus payout (typically in March, 1999 for the 1998 calendar year), and you must perform to the highest standard of personal professional conduct.

Your eligible cash bonus and stock option bonus for 1999 will be in accordance with the 1999 Management Incentive Plan and at the same level as the Senior Vice President - Administration and Chief Financial Officer.

Signing Incentive: As an inducement to you to join Superior Services, Inc., the Company will grant you an incentive stock option (ISO) to purchase thirty thousand (30,000) shares of common stock. The exercise price will be the closing bid price for the Company's stock on your start date. The ISO will vest 50% on your first anniversary of employment, and 6-1/4% per quarter thereafter.

Non-Competition Agreement: As a condition of employment, you are required to sign the standard Superior Services Non-Competition Agreement (attached). You acknowledge you will abide by the terms outlined therein.

Auto Allowance: Auto allowance is $500.00/month less applicable withholding taxes. This is an all inclusive fixed sum to compensate you for the business use of your personal vehicle and is paid in a separate payroll check, typically on the 15th of each month.

You will also be reimbursed for gas expenses associated with the business use of your personal automobile. You must provide receipts as support and file for reimbursement on your expense report. Expense reports are to be prepared and submitted monthly for the respective calendar month. Send directly to Bill Dietrich for approval.

Expense Reimbursement: You will be reimbursed for business-related expenses, in accordance with Superior's policies for eligible business reimbursements.

Benefits Package: Coverage is in accordance with the benefits provided for Management and Staff internally as Band I. Included is the waiver of the waiting period for health, dental, and vision coverage for you. You are covered beginning the first day of your employment. Please note, Superior's current policy pays 90% of the monthly insurance premium; employees pay 10% which is done through payroll deduction. Please refer to the various benefit and employee handbooks. Your total health insurance premium for family coverage is $30.00 at this time; dental is $3.00 per bi-weekly pay period.

Assuming you commence work on October 5, 1998, you would be eligible for three days of vacation to be taken between October 5, 1998 and December 31, 1998. Thereafter, you will be eligible for fifteen days of vacation per calendar year for your first four years.

Beginning in year five, your vacation will increase to twenty days per year. Additionally, you are eligible for two floating personal days annually to be taken at your discretion in addition to the standard company holiday schedule observed starting with the calendar year 1999. This is standard company policy.

You will receive term life insurance paid by the Company in accordance with the policy of the Company. At this time, that policy provides coverage equal to two times your annual base salary. You are eligible to purchase (payroll deduction) additional coverage equal to two times your annual base salary. The cost of that additional coverage is dependent upon various factors including age. The Company also provides short-term disability and long-term disability coverage.

You may participate in the Company's 401(k) plan once you meet the eligibility requirements.

In the event that your employment is terminated due to a "change in control" after six months employment, it is agreed Superior is responsible for providing you with a severance payment equal to two times annual base salary and all

options granted will be fully vested. A "change in control" shall be deemed to have occurred if:

(a) any person (other than any employee benefit plan of the Company, any subsidiary of the Company or any person organized, appointed, or established pursuant to the terms of any such benefit plan) is or becomes the beneficial owner of securities of the Company representing at least 50% of the combined vesting power of the Company's then outstanding securities; or

(b) there shall be consummated (x) any consolidation, merger, share exchange or other business combination of the Company in which the Company is not the continuing or surviving corporation or pursuant to which shares of the Company's capital stock would be converted into cash, securities, or other property, other than a merger of the

Company in which the holders of the Company's capital stock immediately prior to the merger have the same proportionate ownership of capital stock of the surviving corporation immediately after the merger, or (y) any sale, lease, exchange or other transfer (in one transaction or a series of relaxed transactions) of all or substantially all of the consolidated assets of the Company.

Should a "change in control" occur during the first six months of employment, you will receive a severance payment equal to one times annual base salary, and one-half of your previously granted options will be fully vested.

This offer is contingent upon the fact you represented that you are not subject to any noncompetition agreements, except for the one-year noncompetition agreement between you and Waste Management, Inc., which covers only portions of Ohio and Western Pennsylvania.

If this accurately describes your understanding of our prior discussions, and you are in agreement with the terms of this offer, please acknowledge acceptance below and return to my attention. Additionally, by acceptance of this offer, you acknowledge you may freely accept this offer and you are not bound by any

employment agreement or non-compete agreement that would prohibit your acceptance of this offer, except as noted; and, as such, you agree to indemnify and hold harmless Superior Services, Inc. regarding this offer of employment. Additionally, you acknowledge you have never been a party or involved in any conduct or activity in violation of law or ethical business practice and conduct. You affirm there are no background issues that if Superior was knowledgeable about such events, would otherwise preclude your employment by the Company.

This offer is good for an expected employment start date of October 5, 1998. Should conditions preclude you from starting on or before that date, Superior reserves the right to withdraw this offer.

I am excited about your joining Superior Services, and we all are anxiously looking forward to your contribution to the growth and development of Superior Services, Inc. Welcome to the Superior family.

Sincerely,

G.W. "Bill" Dietrich
President and Chief Executive Officer

Attachment

ACKNOWLEDGED:

PAUL JENKS

This _____ day of September, 1998

EXHIBIT 10.34

G.W. "Bill" Dietrich
President and Chief Executive Officer

Offer of Employment

October 5, 1998

Mr. Philip Auld

(Via Fax) (718) 628-7089

Dear Phil:

I am pleased to offer you the position of Regional Vice President - Eastern Region. In this position you will be responsible for all performance aspects of the Eastern Region and report to the President. You will initially work in Wilmington, Delaware and have available a fax machine and dedicated telephone line for business communications. We will review this office arrangement annually as the company is accommodating your personal family circumstances relative to your current location. You may in the future be required to relocate if it is determined over the course of time that a formal region office and location may be better suited in another part of the Eastern Region.

The Eastern Region at least initially will comprise Ohio, West Virginia, Pennsylvania, New York State, New Jersey, Delaware, Maryland, and New England. Jim Dancy and you will work out what is best for Virginia as appropriate. Kentucky needs to be resolved between the East, South, and Midwest RVP's. New York City is specifically void of your responsibility as it is my understanding you are prohibited for one year to compete in the Metro New York City market. You have indicated to me there are no other non-compete issues and our operations in New Jersey, are not included in your non-compete.

You are expected to make an immediate, value-added contribution to the growth and development of Superior Services in your area of responsibility. This is a local business that requires sound relationship building, effective time management, personal discipline and individual drive to be successful. You must be a self-starter, effective communicator, with a winning attitude and an unwavering competitive, team-oriented spirit. In essence, as a Regional Vice President, you are expected to conduct yourself to the highest professional, moral, ethical, and socially responsible standards as you perform your duties.

You are expected to take care of our customers, take care of our people, control costs, execute the growth plan and do so by performing to the highest of safety standards in an environmentally sound and responsible way.

You acknowledge you can effectively conduct business from your Wilmington, Delaware location and fully understand the importance of travel in your responsibilities as a Regional Vice President. Should at some point the business needs / performance require relocation after your first year of employment, but not before, Superior Services, Inc. will:

* Be responsible for the costs associated with the movement of your personal belongings, and reimburse you for the commission expense On the sale of your home, should you own a home at the time of your employment move.

  Prior to receiving reimbursement of moving expenses and any relocation expenses, you will be required to sign Superior's standard agreement, under which you will agree to reimburse Superior a prorated amount of such expenses if you leave Superior's employment at any time within two years after the date you have been relocated.

* In your new location you and your spouse would be entitled to house hunting trips, and temporary living expenses to be customized to the particular circumstances of your move and Superior's company policies at that point in time. You and I will agree on the details of the number of house hunting trips, the amount of temporary living expense allowance, etc. prior to the time that relocation is required.

In your position of Regional Vice President - Eastern Region, you will receive the following:

Base Salary: $12,500 per month (annualized this is $150,000/year) payable in accordance with Superior's payroll procedures (currently, bi-weekly). Effective 1/1/99, your compensation will be $14,166.66 per month (annualized $170,000/year).

Management Incentive Plan: You will be eligible for $40,000 in cash bonus for 1998,

assuming an October start date, of which $25,000 is guaranteed as a sign-on bonus, payable in accordance with our standard company payroll practices and Bill Dietrich's recommendation/evaluations. You must be employed on the day of bonus payout (typically in March, 1999 for the 1998 calendar year),and you must perform to the highest standard of personal professional conduct.

Your eligible cash bonus and stock option bonus for 1999 will be in accordance with the 1999 Management Incentive Plan and at the same percentage of base level as the other three (3) Regional Vice Presidents. Although the 1999 plan is not yet finalized, and requires November '98 Board of Directors approval, you can assume your cash bonus eligibility will be in the 60-100%of base compensation range. As a special sign-on bonus given your current circumstances, you will be awarded an extra 25 cents on the dollar for every bonus dollar earned for the performance years 1999 and 2000, up to a maximum extra award for the combined two years, not to exceed $100K. This is being provided as an accommodation as a partial offset to what you've indicated you will be forfeiting ($150,000 in '98 bonuses earned to date) to join Superior Services at this time. To be eligible for this extra award, you must perform to the highest of professional standards and conduct as reviewed by the Executive Team of Bill Dietrich and Peter Ruud, and you must achieve at least 95% evaluation of your Region's financial growth and non-financial goals and objectives.

For greater than 120% of Regional performance objectives, eligible extra award will be raised to 35 cents per one dollar of earned cash bonus and $135K for two years in total. All other terms of the Management Incentive Plan apply. Calculations for Regional financial performance are net after bonus expense is included.

Signing Incentive: As an inducement to you to join Superior Services, Inc., the Company will grant you an incentive stock option (ISO) to purchase thirty thousand (30,000) shares of common stock. The

exercise price will be the closing bid price for the Company's stock on your start date. The ISO will vest 50% on your first anniversary of employment, and 6-1/4% per quarter thereafter.

Non-Competition Agreement:

As a condition of employment, you are required to sign the standard Superior Services Non-Competition Agreement (attached). You acknowledge you will abide by the terms outlined therein.

Auto Allowance:

Auto allowance is $500.00/month less applicable withholding taxes. This is an all inclusive fixed sum to compensate you for the business use of your personal vehicle and is paid in a separate payroll check, typically on the 15th of each month.

You will also be reimbursed for gas expenses associated with the business use of your personal automobile. You must provide receipts as support and file for reimbursement on your expense report. Expense reports are to be prepared and submitted monthly for the respective calendar month. Send directly to Bill Dietrich for approval.

Expense Reimbursement:

You will be reimbursed for business-related expenses, in accordance with Superior's policies for eligible business reimbursements. Also including fax services and a dedicated telephone line while you office from your home. Include receipts/charges on your expense report.

Benefits Package:

Coverage is in accordance with the benefits provided for Management and Staff internally as Band I. Included is the waiver of the waiting period for health, dental, and vision coverage for you. You are covered beginning the first day of your employment. Please note, Superior's current policy pays 90% of the monthly insurance premium; employees pay 10% which

is done through payroll deduction. Please refer to the various benefit and employee handbooks. Your total health insurance premium for family coverage is $30.00 at this time; dental is $3.00 per bi-weekly pay period.

You will be eligible for fifteen days of vacation per calendar year for each of your first four years.

Beginning in year five, your vacation will increase to twenty days per year. Additionally, you are eligible for two floating personal days annually to be taken at your discretion in addition to the standard company holiday schedule observed starting with the calendar year 1999. This is standard company policy.

You will receive term life insurance paid by the Company in accordance with the policy of the Company. At this time, that policy provides coverage equal to two times your annual base salary. You are eligible to purchase (payroll deduction) additional coverage equal to two times your annual base salary. The cost of that additional coverage is dependent upon various factors including age. The Company also provides short-term disability and long-term disability coverage.

You may participate in the Company's 401(k) plan once you meet the eligibility requirements.

In the event that your employment is terminated due to a "change in control", it is agreed Superior is responsible for providing you with a severance payment equal to two times annual base salary and all options granted will be fully vested. A "change in control" shall be deemed to have occurred if:

(a) any person (other than any employee benefit plan of the Company, any subsidiary of the Company or any person organized, appointed, or established pursuant to the terms of any such benefit plan) is or becomes the beneficial owner of securities of the Company representing at least 50% of the combined vesting power of the Company's then outstanding securities; or

(b) there shall be consummated (x) any consolidation, merger, share exchange or other business combination of the Company in which the Company is not the continuing or surviving corporation or pursuant to which shares of the Company's capital stock would be converted into cash, securities, or other property, other than a merger of the

Company in which the holders of the Company's capital stock immediately prior to the merger have the same proportionate ownership of capital stock of the surviving corporation immediately after the merger, or (y) any sale, lease, exchange or other transfer (in one transaction or a series of relaxed transactions) of all or substantially all of the consolidated assets of the Company.

This offer is contingent upon the fact you represented that you are not subject to any noncompetition agreements, except for the one-year noncompetition agreement between you and Waste Management, Inc., which covers only Metro New York City.

If this accurately describes your understanding of our prior discussions, and you are in agreement with the terms of this offer, please acknowledge acceptance below and return to my attention. Additionally, by acceptance of this offer, you acknowledge you may freely accept this offer and you are not bound by any employment agreement or non-compete agreement that would prohibit your acceptance of this offer, except as noted; and, as such, you agree to indemnify and hold harmless Superior Services, Inc. regarding this offer of employment. Additionally, you acknowledge you have never been a party or involved in any conduct or activity in violation of law or ethical business practice and conduct. You affirm there are no background issues that if Superior was knowledgeable about such events, would otherwise preclude your employment by the Company.

This offer is good for an expected employment start date of idealy October 21, 1998, but not later than October 28. Should conditions preclude you from starting as indicated, Superior reserves the right to withdraw this offer. You may start earlier if possible.

You further acknowledge upon acceptance of this offer, Superior has your permission to immediately publicly announce your joining Superior Services on

the date of acceptance. Should you chose not to join Superior after Superior has made such an announcement, Superior could be subject to considerable embarrassment, and other possible injury and you promise to immediately reimburse Superior in an amount to be determined by Superior as being adequate compensation for this inconvenience, not to exceed $100,000. This provision is included in this offer of employment as a safe guard for Superior's commitment to you, given the extended period of time you plan to remain with your current employer after accepting this offer. This provision is not intended to be a reflection of anything other than protecting the best interests of Superior while you are working for a competitor.

I am excited about your joining Superior Services, and we all are anxiously looking forward to your contribution to the growth and development of Superior Services, Inc. Welcome to the Superior family and to this Superior Management team as we focus on building a Superior Company, one step at a time, through the pursuit as excellence.

Sincerely,

G.W. "Bill" Dietrich
President and Chief Executive Officer

Attachment

ACKNOWLEDGED and AGREED TO:

Philip Auld

This _____ day of October 1998

EXHIBIT 10.35

December 7, 1998

Mr. Larry E. Goswick
4905 Paces Trail, #625
Arlington, TX 76017

Dear Larry:

I am pleased to offer you the Regional Vice President - Midwest Region position with Superior Services, Inc. (Superior). Your responsibilities will be assigned by G. W. "Bill" Dietrich, President and Chief Executive Officer.

You must be a self-starter, effective communicator, with a winning attitude and unwavering competitive spirit, performing to the highest of professional, moral, ethical, legal, environmental, regulatory and safety standards. In this position, you are responsible for the profitable growth and all around performance of your Region.

You will be located in Wisconsin at a site as yet to be determined by you and Bill Dietrich. This will require you to relocate.

Superior Services, Inc. will:

- Be responsible for the costs associated with the movement of your personal belongings, and limited interim living expenses.

- We will provide you with a temporary living allowance up to $4,000 per month for a period not to exceed four (4) months to be used toward temporary living expenses. You will be required to submit to Bill Dietrich monthly expense reports to support your request for reimbursement.

- Should you choose to voluntarily leave employment with Superior Services during the first two (2) years of employment, you promise to reimburse Superior for temporary living expenses and all other relocation expenses for which you were reimbursed for the period of time you did not complete two years of employment. Superior may withhold these amounts from any other

compensation which may be due. Balances to be paid within 14 days of term.

In your position you will receive the following:

Base Salary: $12,083 per month (annualized to $145,000) payable in accordance with Superior's payroll procedures for 1998.

Bonus: You will be eligible for a cash bonus in 1999 based on the following criteria:

(a) 15% of your base salary for meeting targeted revenue for the Midwest Region, 18% of base salary for meeting targeted EBIT dollars for the Midwest Region, and 15% of base salary for meeting targeted EBIT percentage for the Midwest Region. In order to receive the 15% portion of the bonus related to the targeted revenue goal, you must also meet either the EBIT dollar or EBIT percentage goal.

(b) .6% of your base salary for each 1% increase in 1999 Earnings Per Share over actual 1998 Earnings Per Share.

(c) If you earn all three of the bonus measurements in a) above, an additional bonus of .48% of your base salary will be awarded for each 1% EBIT dollar performance over Midwest Region targeted EBIT dollars, up to a maximum of 24% of base salary.

You will be eligible to earn Incentive Stock Options (ISO) in the amount of 1,500 options per 1% increase in Earnings Per Share in 1999 over 1998 actual Earnings Per Share.

Auto Allowance: Auto allowance is $500.00 per month, plus reimbursement for business gas, less applicable withholding taxes. Gas reimbursements require receipts and are to be included on your expense accounts. This is an all inclusive fixed sum to compensate you for the business use of your personal vehicle and is paid as a separate payroll check on the first pay date of the month.

Expense Reimbursement: You will be reimbursed for business-related expenses, in accordance with generally accepted practices for eligible business reimbursements.

You must provide receipts as support and file for reimbursement on your expense report. Expense reports are to be prepared and submitted monthly for the respective calendar month. Submit your expense reports to Bill Dietrich.

Signing Incentive: As an inducement to you to join Superior Services, Inc., the Company will grant you an incentive stock option (ISO) to purchase thirty thousand (30,000) shares of common stock. The exercise price will be the closing bid price for the Company's stock on your start date. The ISO will vest 50% on your first anniversary of employment and 6-1/4% per quarter thereafter.

Noncompetition Agreement: As a condition of employment, you have agreed to sign the Superior Services, Inc. Noncompetition Agreement and further agree to fully honor the specifics referred therein (see attached).

Severance Payment: In the event that your employment is terminated due to a "change in control," it is agreed Superior is responsible for providing you with a severance payment equal to two times annual base salary and all options granted will be fully vested. Any severance shall be paid in thirty-six equal monthly installments or in one total payment at the direction of the employee. A "change in control" shall be deemed to have occurred if:

(a) any person (other than any employee benefit plan of the Company, any subsidiary of the Company or any person organized, appointed, or established pursuant to the terms of any such benefit plan) is or becomes the beneficial owner of securities of the Company representing at least 50% of the combined voting power of the Company's then outstanding securities; or

(b) there shall be consummated (x) any consolidation, merger, share exchange or other business combination of the Company in which the Company is not the continuing or surviving corporation or pursuant to which shares of the Company's capital stock would be converted into cash, securities, or other property, other than a merger of the Company in which the holders of the Company's capital stock immediately prior to the merger have the same proportionate ownership of capital stock of the surviving corporation immediately after the merger, or (y) any sale, lease, exchange or other transfer (in one transaction or a series of relaxed transactions) of all or substantially all of the consolidated assets of the Company.

If this accurately describes your understanding of our prior discussions, and you are in agreement with the terms of this offer, please acknowledge acceptance below and return to my attention. Additionally, by acceptance of this offer, you acknowledge you may freely accept this offer and you are not bound by any employment agreement or noncompete agreement that would prohibit your acceptance of this offer, and, as such, you agree to indemnify and hold harmless Superior Services, Inc. regarding this offer of employment. Additionally, you acknowledge you have never been a party or involved in any conduct or activity in violation of law or ethical business practice and conduct. You affirm there are no background issues that if Superior was knowledgeable about such events, would otherwise preclude your employment by the Company.

We are excited about your joining Superior Services, Inc., and we are looking forward to your contribution to the growth and development of the Company. Welcome to the Superior team!

Sincerely,

G. W. "Bill" Dietrich
President and Chief Executive Officer

ACKNOWLEDMENT:

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(Signature) Larry E. Goswick (Date)

EXHIBIT 10.36

<TABLE>
<CAPTION>

1999 Management Incentive Plan

	CASH		OPTIONS			
	Per 1% EPS increase over 1998 actual(2)	Base Bonus for Field	Options per 1% increase in EPS over 1998 actual(2)	Expected performance at 120% of 1998 EPS	Estimated 1999 headcount	Estimated 1999 Options at 120% of 1998 EPS
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Chairman	Board Discretion		Up to 30,000		1	30,000
Pres/CEO	5.0%		5,000	100,000	1	100,000
CFO	5.0%		2,500	50,000	1	50,000
Senior VP	5.0%		2,500	50,000	1	50,000
VP Special Projects	5.0%		2,500	50,000	1	50,000
General Counsel	3.0%		1,500	30,000	1	30,000
Regional VP	(1)	60.0%	1,500	30,000	4	120,000
Total:						430,000

Note: To be eligible for either the cash or the stock option bonuses detailed above, there must be a satisfactory rating on Personal and Departmental Goals and Objectives at the Company's headquarters for 1999.

Note: 100% of base bonus in all three categories MUST be earned before any of the additional 50% bonus is earned.

(1) 60% base bonus will be paid based on targeted revenue (15%), targeted EBIT $(18%), and targeted EBIT margin (15%) measured by operating region, and EPS (12%). Target includes 1999 budget plus planned external growth from acquisitions. For the EPS portion of the bonus, the RVPs will receive .6% of base salary for every 1% increase in 1999 EPS over actual 1998 EPS. For the 80% portion of the bonus which is based on region performance against targets, an additional 1% of base bonus will be awarded for every 1% EBIT performance over targeted EBIT, up to an additional 40% of base bonus.

Note: 100% of base bonus in all three region target categories MUST be earned before any of the additional 40% bonus is earned.

(2) EPS calculation to exclude the effect of merger costs, if any.
</TABLE>

EXHIBIT 21

Subsidiary	State of Incorporation
Superior Cranberry Creek Landfill, Inc.	Wisconsin
Superior Construction Services, Inc.	Wisconsin
Hardrock, Inc.	Wisconsin
Summit, Inc.	Wisconsin
Superior Special Services, Inc.	Wisconsin
d/b/a Chicago Underwater	
d/b/a Superior Special Services-Twin Cities	
Valley Sanitation Co., Inc.	Wisconsin
d/b/a Superior Valley Meadows Landfill	
d/b/a Superior Services-Fort Atkinson	
d/b/a Superior Services-Madison Pallet	
Superior Services of Elgin, Inc.	Illinois
Sharps Incinerator of Fort, Inc.	Wisconsin
Superior Glacier Ridge, Inc.	Wisconsin
d/b/a Superior Glacier Ridge Landfill	
d/b/a Superior Services-Horicon	
Land & Gas Reclamation, Inc.	Wisconsin
Superior of Wisconsin, Inc.	Wisconsin
d/b/a Superior Services-Central Wisconsin	
d/b/a Superior Services-MenomoneeFalls	
d/b/a Superior Recycling	
d/b/a Superior Services-Lake Geneva	
d/b/a Superior Services-Omro	
d/b/a Superior Services-Sheboygan Area Transfer Station	
d/b/a Superior Services-Sheboygan	
d/b/a Superior Services-Hartland	
d/b/a Superior Services-Door County	
d/b/a Superior Services-Green Bay	
Superior Emerald Park Landfill, Inc.	Wisconsin
Superior FCR Landfill, Inc.	Minnesota
d/b/a Superior Central Minnesota	
d/b/a Superior Services-Wright County	
Superior Seven Mile Creek Landfill, Inc.	Wisconsin
Superior Oak Ridge Landfill, Inc.	Missouri
Superior of Missouri, Inc.	Missouri
d/b/a Superior Services-St. Louis	
d/b/a Superior Services-Columbia	
d/b/a Superior Services-Bethany	
Superior of Ohio, Inc.	Ohio
d/b/a Superior Services-Columbus	
d/b/a Superior Services-Mansfield	

Superior Waste Services of Pennsylvania, Inc. d/b/a Superior Waste Services-DuBois d/b/a Ray's Disposal	Pennsylvania
Santangelo Hauling, Inc.	Pennsylvania
Superior Greentree Landfill, Inc.	Pennsylvania
Superior Hickory Meadows Landfill, Inc.	Wisconsin
Resource Recovery Transfer & Transportation, Inc.	Georgia
Superior Eagle Bluff Landfill, Inc.	Alabama
Superior Waste Services of Alabama, Inc.	Alabama
Superior Cedar Hill Landfill, Inc.	Alabama
Sanitation Enterprises, Inc.	Alabama
Superior Maple Hill Landfill, Inc. d/b/a Superior Services-Northern Missouri	Missouri
Noble Road Landfill, Inc.	Ohio
Love's Disposal Service	Missouri
Ideal Disposal Service, Inc.	Wisconsin
Johnson Disposal Service, Inc.	Wisconsin
TWR, Inc.	Alabama
Alabama Waste Services, Inc.	Alabama
Superior Star Ridge Landfill, Inc.	Alabama
Eggers Sanitation, Inc.	Wisconsin
Superior Cypress Acres Landfill, Inc.	Florida
CBF, Inc.	Pennsylvania
Superior Waste Services of Florida, Inc. d/b/a Superior Services-Ocala	Florida
Superior Services of Michigan, Inc.	Michigan
Superior Whispering Pines Landfill, Inc.	Ohio
South Lake Refuse Service, Inc.	Florida
Commercial Refuse, Inc.	Florida
Gopher Disposal, Inc.	Minnesota
Eagle Environmental, Inc.	Minnesota
Materials Recovery, Ltd.	Minnesota
Watson's Rochester Disposal, Inc. d/b/a Superior Services-St. Paul d/b/a Superior Services-Rochester	Minnesota
Wilson Waste Systems, Inc.	Missouri
Superior Services of Minnesota, Inc.	Minnesota
Superior of Missouri Acquisition Corp.	Missouri
Superior Services of New Jersey, Inc.	New Jersey
PenPac, Inc.	New Jersey
Nicholas Enterprises, Inc.	New Jersey
Advanced Waste Technology, Inc.	New Jersey
Baray, Inc.	New Jersey
Iorio Carting, Inc.	New Jersey
Heritage Recycling, Inc.	New Jersey
Recycling Techniques, Inc.	New Jersey
ACS Services, Inc.	New Jersey
Macon County Landfill Corporation	Delaware

Superior-GeoWaste Incorporated	Delaware
GeoWaste of GA, Inc.	Delaware
d/b/a Pecan Row Landfill	
d/b/a GeoWaste of GA	
GeoWaste Transfer, Inc.	Delaware
Spectrum Group, Inc.	Florida
d/b/a United Sanitation	
d/b/a Ocala Chemical Portables	
d/b/a Industrial Recycling	
GeoWaste of FL, Inc.	Delaware
GeoWaste Acquisition Corp.	Delaware
Low Brook Development, Inc.	Delaware

Exhibit 23a

CONSENT OF ERNST & YOUNG LLP, INDEPENDENT AUDITORS

We consent to the incorporation by reference in the Registration Statements (Form S-3 No. 333-33141, Form S-4 No. 333-06443 and Form S-8 No. 333-53701), pertaining to (a) Superior Services, Inc.'s registration of 5,000,000 shares of its common stock and common stock purchase rights (b) Superior Services, Inc.'s registration of 5,000,000 shares of its common stock and common stock purchase rights and (c) the Superior Services, Inc. 1996 Equity Incentive Plan, 1993 Incentive Stock Option Plan and various other individual Employment, Stock Option and Stock Purchase Agreements, of our report dated February 5, 1999, with respect to the consolidated financial statements and schedule of Superior Services, Inc. included in the Annual Report (Form 10-K) for the year ended December 31, 1998.

ERNST & YOUNG

Milwaukee, Wisconsin
March 24, 1999

Exhibit 23b

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in the Superior Services, Inc. Registration Statements (Form S-3 No. 333-33141, Form S-4 No. 333-06443, and Form S-8 No. 333-53701) of our report dated March 24, 1998, on our audits of the consolidated financial statements of GeoWaste Incorporated as of December 31, 1997 and for the years ended December 31, 1997 and 1996, which report is included in the Superior Services, Inc. Annual Report on Form 10-K.

PricewaterhouseCoopers LLP

Jacksonville, Florida
March 23, 1999

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<INCOME-PRETAX>		3,950
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<EPS-DILUTED>		.11

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