

SUPERFUND

COST RECOVERY CONFERENCE



Atlanta, Georgia
March 8 - 10, 1988

Sponsored by:

Office of Waste Programs Enforcement
Office of Enforcement and Compliance Monitoring
Office of the Comptroller

Workshop Issues

1. How to Make Documentation Procedures/Methodologies Better - This discussion could range from Are there better ways to get the documents, to Are we providing the right documents.
2. How Should Cases be Prioritized - Discussion to cover what really happens, to what should happen.
3. When Shouldn't We Pursue Full Cost Recovery, If Ever - Are there cases we shouldn't pursue, or costs we should exclude in those cases we are pursuing?
4. When Should We Start Charging, and How Should We Calculate Interest - Are there ways other than those presented earlier to calculate interest that makes sense?
5. What Other Issues Need to be Addressed to Make Our Job Easier - Are there issues that no one in Headquarters seems to be addressing; please prioritize.

Please select the issue you would like to discuss in the Tuesday afternoon workshop and sign up for it at the registration desk on Tuesday between 9:00 a.m. and 9:45 a.m. or 11:45 a.m. to 1:00 p.m.. Please sign up early to enhance the possibility of getting the issue of your choice. To assure that all issues are covered, there are a limited number of slots per issue. Final notice of workshop assignment will be made during the 2:30 afternoon break.

Workshop Instructions

There are five issues from which everyone will be asked to select one for discussion. There will be four or five groups with ten people each discussing each issue.

Each group will have a facilitator and a recorder. These people will be selected by drawing slips from an envelope that we will provide you. The envelope will have ten pieces of paper in it, two of which will be marked. One with an "F" to designate the facilitator and one with a "R" to designate the recorder.

The role of the facilitator is to:

- o Keep group focused on task
- o Keep group on time
- o Make sure everyone has a chance to participate
- o Stay neutral

The role of the recorder is to:

- o Capture basic ideas
- o Create group memory
- o Listen for key words
- o Ask group to ensure notes are accurate

The workgroups will meet and discuss their issue from 3:45 to 5:00 p.m. today. At the end of the session, each group should select a reporter by whatever means they choose.

Group reporters will meet with the other reporters that share their issue this evening. During this meeting, the reporters must select a spokesperson and prepare a 15 minute presentation of the groups findings. The 15 minutes presentation must allow time for minority or dissenting reports, as well as questions and/or statements from the audience.

Each workgroup's notes must be turned in to the registration desk by the Wednesday afternoon break so that we can publish them after the conference.

HOTEL MAPS

Attached are two maps of the Omni's Convention Center, that show the rooms we will be using for the conference and an itinerary so you will know where to go.

Tuesday, March 8

General Session from 10:00 - 11:45 and 1:00 - 5:00 will be held in the Barrington Hall.

Cocktail Reception from 5:30 - 7:00 will be held in the Liberty Hall.

STARS Demonstrations and Ongoing Operations will take place in the Knollwood rooms on the lower level.

Wednesday, March 9

General Session from 8:45 - 12:00 and 1:30 - 2:45 will be held in the Barrington Hall.

Luncheon from 12:00 - 1:30 will be held in the Rutherford Hall.

The afternoon break from 2:45 - 3:00 will be held in the East Foyer on the lower level, (all other breaks will be held outside of the Barrington Hall).

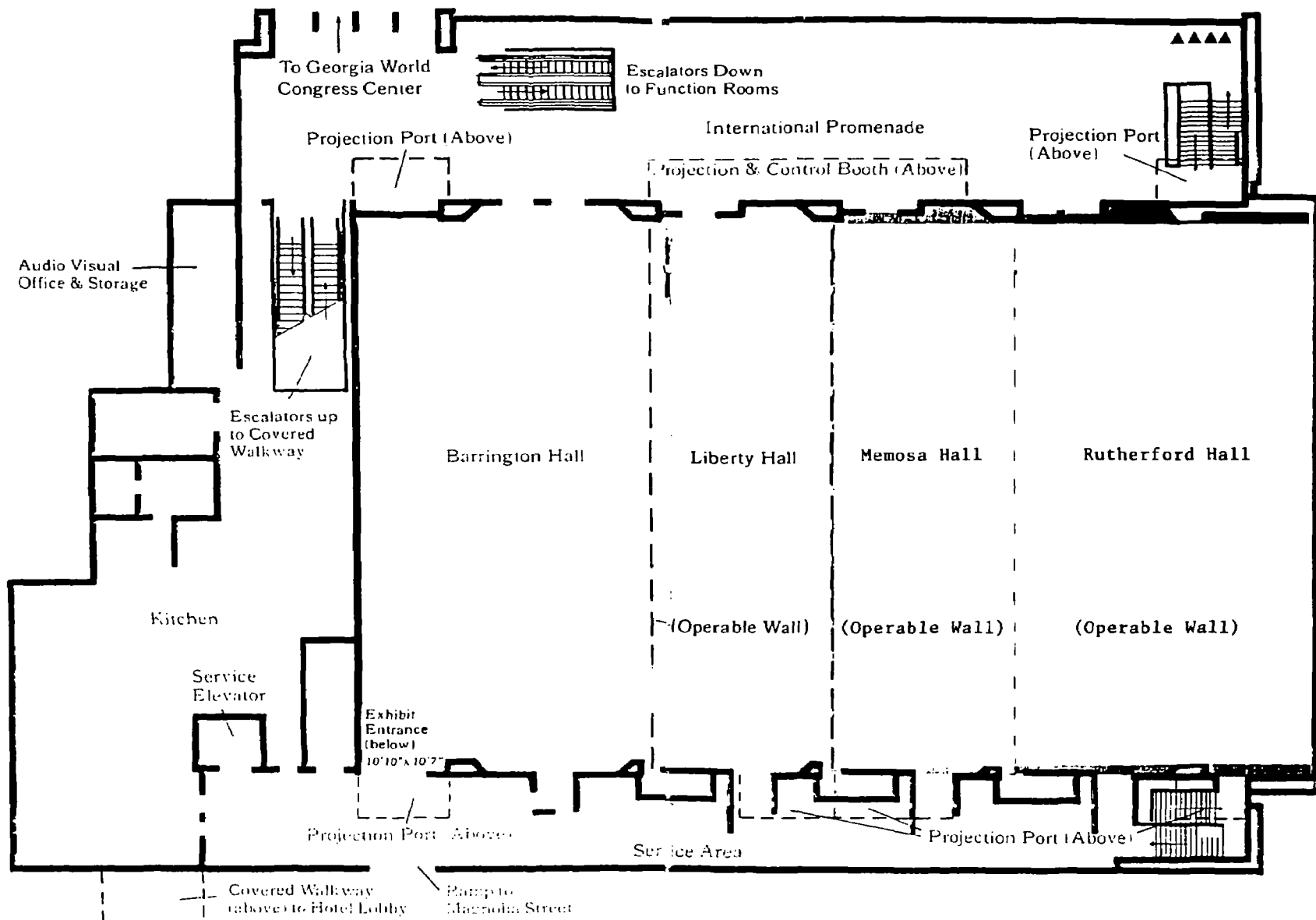
The remainder of the afternoon session from 3:00 - 4:30 will be held in the Glenmar rooms on the lower level.

STARS Demonstrations and Ongoing Operations will take place in the Knollwood rooms on the lower level.

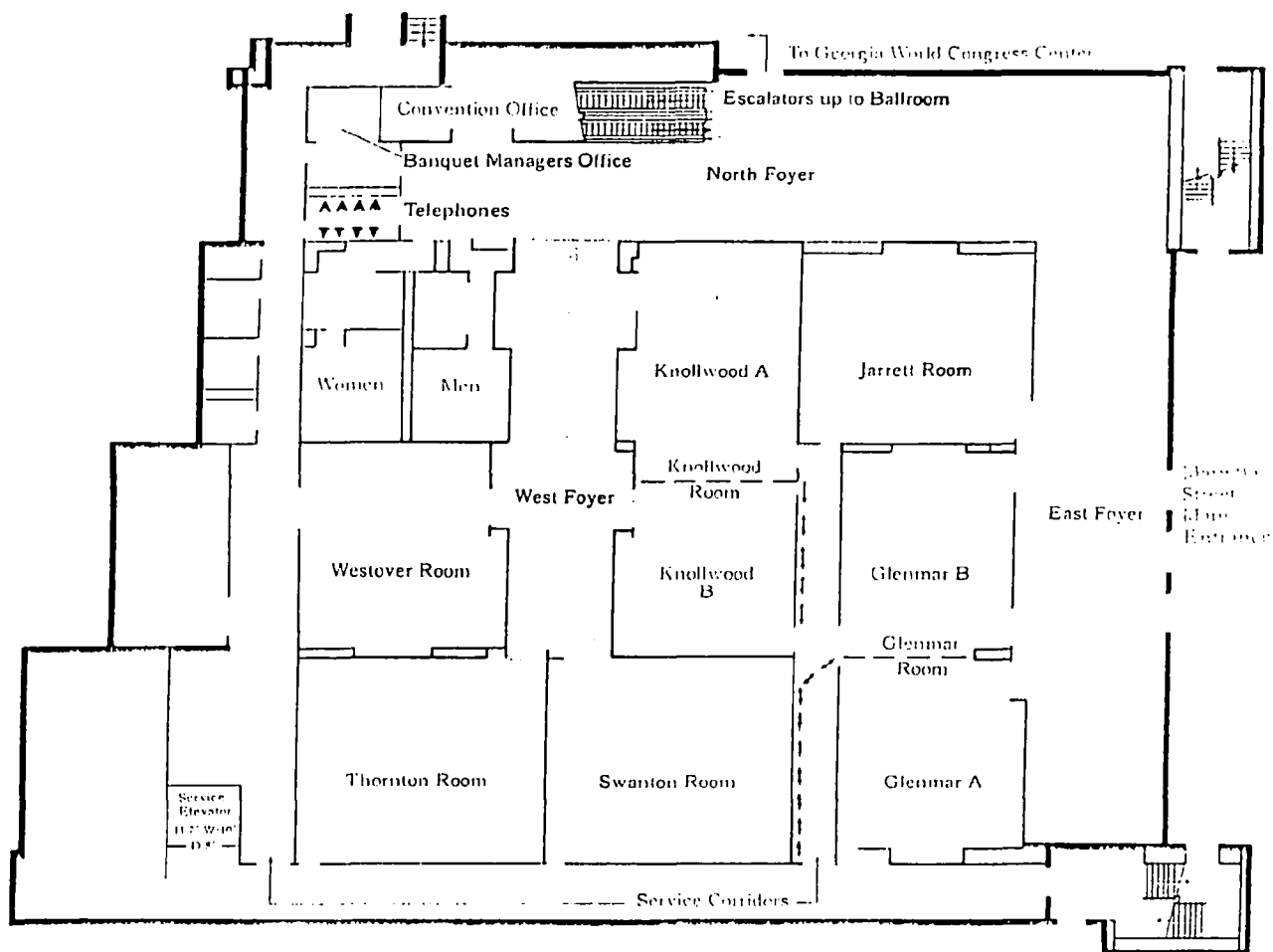
Thursday, March 10

General Session from 9:00 - 12:00 will be held in the Barrington Hall.

STARS Demonstrations and Ongoing Operations will take place in the Knollwood rooms on the lower level.



OMNI CONVENTION CENTER
(International Ballroom)



OMNI CONVENTION CENTER (Lower Level)

CONFERENCE OVERVIEW

CASE STRATEGY ISSUES



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
SOLID WASTE AND EMERGENCY RESPONSE

MAR 1 1983

MEMORANDUM

SUBJECT: Review of the Draft Cost Recovery Strategy

FROM: *for* *Francis J. Bros*
Lloyd Guercl, Director
CERCLA Enforcement Division

TO: Cost Recovery Conference Attendees

Attached for your review is the Draft Cost Recovery Strategy. This document has been written to assist the Regions in the planning and implementation of actions to recover federal funds expended in CERCLA response actions. The guidance provides an overview of cost recovery activities which must be conducted for CERCLA response actions. It also describes case selection criteria for use in setting priorities for the most efficient use of cost recovery resources.

OWPE is circulating this document in advance of the Cost Recovery Conference being held in Atlanta, March 8-10, to assist in the discussion of these issues. We welcome your comments during the conference and would appreciate any formal written comments by Friday, March 25. If there are elements not included in the strategy that should be added or deleted, we would welcome this type of input as well. Enclosed also is a copy of the draft guidance on Close-out Memoranda to Document a Decision Not to Pursue a CERCLA Section 107 Action. This document is intended to provide detailed information on the content of Close-out Memoranda which should be written for each site where the Agency does not intend, on the basis of enforcement information, to pursue an action for recovery of CERCLA monies. Written comments are also needed by Friday, March 25.

Thank you for your assistance in the review of this document. We look forward to the discussions that will ensue at the Cost Recovery Conference. Please provide your written comments COB Friday, March 25, to Carolyn Mc Avoy of my staff at FTS 475-8723, Room S-365.

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THE SUPERFUND COST RECOVERY STRATEGY

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Purpose of this Guidance

This guidance document has been written to facilitate planning and decisions regarding actions to recover federal funds expended in CERCLA response actions. Part I discusses general cost recovery program priorities. Part II identifies case selection criteria to aid managers in setting priorities for case referrals for the most efficient use of cost recovery resources. Parts III and IV identify activities required to support the development of cost recovery actions for each site where the Agency spends Fund monies in response actions. Part III sets out the cost recovery process for removal actions for each step of the removal process. Part IV sets out the cost recovery process for remedial actions. Activities in support of cost recovery are identified for each major step of the remedial investigation and feasibility study and the remedial design and action. Part V provides an overview on the Agency's approach for small cases. Part VI is a bibliography of guidance documents related to cost recovery.

I. Program Priorities

The policy of the Superfund Enforcement program is to obtain response actions in the first instance by responsible parties, rather than by the Environmental Protection Agency (EPA) or a state. There have been and will continue to be many cases in

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which the Agency will respond to releases using funds from the Hazardous Substance Superfund (the Fund). Those costs are recoverable from the party or parties who are liable under Section 107 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA, or the Act).¹

The priorities and objectives of the cost recovery program are to: 1) maximize return of revenue to the Fund; 2) encourage PRP settlement by implementing an effective cost recovery program against non-settlers; 3) initiate necessary litigation or resolve cases within the time provided under the statute of limitations; 4) effectively use administrative authorities and dispute resolution procedures to resolve small cases without frequent recourse to litigation.

The highest priority of the Superfund cost recovery program is to maximize return of revenues to the Fund. Funds may be recovered through actions under section 107 of the Act, as components of settlements for prospective work under section 106 or 122, and in administrative settlements under section 122.

¹/ §107 provides generally that past and present owners and operators of a site, and generators and transporters who contributed hazardous substances to a site, shall be liable for all costs incurred in response to a release or threat of release undertaken by the United States government, a State, an Indian Trust, or any other person, for damages to or loss of natural resources, and for costs of any health assessment or health effects study carried out under §104(i).

In order to maximize revenues to the Fund and thereby increase the number of sites that can be addressed by the Superfund program, the Agency must fully utilize the cost recovery authorities available to it. Every case must be evaluated for cost recovery. However, since resources available to the cost recovery program are limited, EPA must set priorities and select and plan referrals of actions in a manner and at a time which will provide for the maximum return to the Fund. Cost recovery actions should be referred as soon as possible after the action is ripe. Removals are generally not considered ripe for referral until completed. Remedials are generally not considered ripe until after the record of decision (ROD) for the particular operable unit is signed and the remedial action contract is signed. Also, the time for development of referrals must be factored into the process.²

Statute of limitations deadlines must be taken into account. The Superfund Amendments and Reauthorization Act of 1986 (SARA) added statute of limitations restrictions on cost recovery actions pursuant to CERCLA §107. Although CERCLA did not include an express statute of limitations prior to SARA, and the Agency maintains there is none, Agency policy continues to be to file or

²/ The June 12, 1987, Memorandum entitled Cost Recovery Actions/Statute of Limitations, OSWER Directive No. 9832.3-1A, discusses the timing of CERCLA cost recovery actions.

close out these actions in a timely manner to foster efficient management of the cost recovery program.

Finally, the Agency must also make an effort to pursue administrative settlements to resolve outstanding small cases. New authority to settle small cases has been delegated to the Regional Administrators. This authority provides the Agency with a means of resolving small cases in a shorter time frame and with fewer resources than traditional litigation.

In light of the above, the Agency must continue to utilize cost recovery enforcement authorities to create a climate for settlement. An atmosphere of risk of cost recovery litigation will promote settlement for PRP response actions as well as settlements for cost recovery.

Part II. Case Selection Criteria

As the Superfund program matures, an increasing number of sites are moving beyond the early stages of the Superfund process and into the remedial design and action phases, where greater amounts of money are spent. Revenue projections have shown that the vast majority of potential revenues to the Fund in future years depend on recovery of funds associated with these sites.

With limited resources available to pursue cost recovery cases, Regions must make management decisions regarding which sites to refer for section 107 judicial actions. To assist this effort, the Office of Solid Waste and Emergency Response in consultation with other offices developed case selection criteria which, when applied to candidates for referral, ensure that resources are directed towards those cases which have the highest potential for return in terms of revenues to the fund taking into account viability of defendants. The criteria are generally based on the amount of money expended at a site and its recoverability (i.e., strength of the case, financial position of PRP(s)).

The highest priority sites are ripe remedials, defined as those where the remedial action has been initiated. Generally, a remedial referral should be scheduled for every site where a federally funded remedial action is planned and there are viable PRPs. The action should be filed shortly after the contract for the remedial action is executed. The Agency will defer the filing of these ripe remedial actions only in limited circumstances for technical or strategic reasons. Any decision to defer the filing of a large case must be specifically justified on a case-by-case basis.

The second priority sites are those NPL or non-NPL sites where EPA has completed a removal action, RI/FS, or IRM, the

total costs of response are two hundred thousand dollars or greater, and the possible statute of limitations deadline is approaching. Although the Agency's position is that the SARA statute of limitations apply only to those response actions initiated after the effective date of SARA, the Agency will to refer cases all cases well within the SARA statute of limitations timeframe, whether or not the action was initiated prior to the effective date of SARA. Pre-SARA cases in this category that are beyond the statute of limitations will be referred as soon as possible.

The third priority sites are those NPL or non-NPL sites where EPA has completed a removal action and the total costs of response are two hundred thousand dollars or greater. Removal referrals should occur no later than twelve months after completion of the removal action.

The fourth priority sites are those where total costs of response are less than two hundred thousand dollars. Consistent with available resources, referrals should be considered for these sites where evidence linking the PRPs to the site is good, PRPs are recalcitrant, and the case may be used to create good precedent or an example that EPA is willing to pursue costs when the merits of the case warrant it.

Within each category above, priorities should be set on the basis of potential revenues to the Fund (i.e., those sites which will generate the most revenue should be the highest priority for referral.)

These priorities are not intended to discourage the Regions from negotiating for administrative settlements for cost recovery under section 122(h). Administrative settlements for any of these categories of cases, with the concurrence of the Department of Justice wherever necessary, can help to preserve resources and augment revenues by allowing settlements for cost recovery without the need to prepare a comprehensive judicial referral package. Of course, negotiation of administrative settlements should not be a reason to unduly defer cost documentation and preparation of referrals, particularly in cases with large costs, or where where judicial action would be needed for other reasons.

Bankruptcy referrals often present particularly difficult case selection and management issues. The Agency is frequently operating under time constraints with imperfect information. Nonetheless, it is important in bankruptcy cases to make reasoned and informed judgments on whether a bankruptcy action is worth pursuing, given other demands on Agency resources. This requires, as a minimum, an evaluation of the amount of funds to be recovered, the case against the PRP and the possibility of full recovery from other PRPs, the likelihood of significant

recovery given the assets and liabilities of the PRP, the claims of secured and unsecured creditors, and the likely Agency resources involved.

CERCLIS is being programmed to produce a report that identifies sites ripe for recovery of costs.³ The Regions input information regarding the viability and status of cost recovery actions on a site-specific basis. Other reports can then be generated on a region-specific basis, to provide names of sites which make the best candidates for referral. By applying the criteria listed above, each Region can select the most appropriate sites for cost recovery efforts and target those sites as SCAP/SPMS commitments.⁴

Part III. THE COST RECOVERY PROCESS FOR REMOVAL ACTIONS

Before, during, and following a removal action there are specific steps that the Agency must take to facilitate settlement or maximize the potential for recovery of funds in any future cost recovery action. The extent of each of the steps may vary depending upon the size and duration of the removal action. The

³ Information in OWPE's Cost Documentation Monitoring System (CDMS) presently produces these reports. Once CERCLIS is operational, these reports will be generated through it instead of through CDMS.

⁴/ Lowest priority sites (those with total costs less than two hundred thousand dollars) and bankruptcy referrals do not count against SCAP or SPMS targets.

timing may vary depending upon the exigencies of the situation. This section identifies and explains each of the steps taken in the removal process to facilitate cost recovery. While some steps may also facilitate settlement, this guidance will not address those concerns.

A. Pre-Removal

Pre-removal activities that may be carried out in preparation for future cost recovery actions include the potentially responsible party search, the development of the administrative record, notice to identified PRPS and negotiations with those PRPs who are interested, and the issuance of administrative orders. While each of these activities is an integral part of the broader Superfund program, each has a special significance in light of potential cost recovery actions.

A.1. The Potentially Responsible Party Search. The identification of potentially responsible parties (PRPs) is central to all future cost recovery actions. The PRP search initiated following site discovery may continue throughout the Superfund process. Certain PRP search activities should be conducted prior to the initiation of a removal action. The extent of further activities will depend on the expected costs of the removal and the exigencies of the circumstances.

At the time of site discovery, a preliminary PRP search is conducted by the Agency to identify the owner/operator of a site and other readily identifiable PRPs. Where time permits, and total response costs are expected to be significant (greater than two hundred thousand dollars), the PRP search prior to the initiation of the removal action should include the following tasks: Agency record collection and file review; issuance of CERCLA 104(e) letters/RCRA 3007(c) letters; financial status; history of operations at the site; interviews with government officials; PRP name and address updates; PRP status/PRP history; records compilation; report preparation; and a title search of the site property. These tasks are discussed in detail in Chapter 3.1 of the Potentially Responsible Party Search Manual, May 4, 1987, (OSWER Directive No. 9834.6). Where expenses are well over two hundred thousand dollars, generators, if any, should be identified, in accordance with Chapter 3.2 of the Manual.

If total response costs are not expected to exceed two hundred thousand dollars, the Region should curtail implementation of many of the tasks of the PRP search listed above such that search activities do not exceed twenty per cent of the cost of the removal. If total costs exceed two hundred thousand dollars, additional PRP search tasks should be conducted at that time.

A.2. Development of the Administrative Record. The development of the administrative record supporting the selection of a response action is central to the cost recovery potential of a case. Section 113(j) of CERCLA limits judicial review of issues concerning the adequacy of a response action to the administrative record. Section 113(k) requires that interested persons be given the opportunity to participate in the development of the administrative record.

Prior to the initiation of a removal action, Regions should develop the administrative record consistent with the draft interim procedures. The record should be available for public inspection as follows: for non-time critical actions, when the EE/CA approval memorandum is signed, and for time-critical actions, (other than emergencies lasting less than 30 days) the record should be available no later than 60 days after on-site removal activity is initiated. (See the draft Interim Guidance on Administrative Records for Selection of a CERCLA Response Action.) Public comment must be solicited on the proposed response action for every non-time critical removal action and for those time-critical actions lasting longer than thirty days.

3. Notice and Negotiation and the Issuance of Administrative Orders. Notice and negotiations and the issuance of administrative orders are generally activities that should be conducted to obtain an agreement from the PRP(s) to implement a

response action, thus eliminating the need for cost recovery of response action costs. There are important cost recovery aspects to each of these activities.

The Interim Guidance on Notice Letters, Negotiations, and Information Exchange, October 19, 1987 (OSWER Directive No. 9834.10) provides further information on the content and timing of notice letters for removal actions. General notices should be provided. In addition, where time allows, special notice should be given. Where time does not allow, or it is otherwise determined that negotiations would not facilitate an agreement, PRPs should be advised that special notice will not be given.⁵

If notice to PRPs leads to negotiations for a PRP removal action, Regions are encouraged to seek an agreement from the PRPs for the reimbursement of EPA's oversight costs. Particularly on large removals that will involve extensive contractor costs, the administrative order on consent should contain a provision which describes the manner of determining the amount, the schedule for billing by EPA and payment by the PRP of the oversight costs incurred by EPA.⁶ A less desirable alternative provision in a

^{5/} See Section 122(a) of CERCLA. This may be combined with general notice.

^{6/} The Office of Waste Programs Enforcement will be developing guidance on the recovery of oversight costs in settlements for PRP response actions.

consent order is an explicit reservation of the right to seek to recover oversight costs. Where a consent order for a removal action does contain a provision for the reimbursement of EPA's oversight costs, the Regional program office will be responsible for notifying the Regional financial management office to set up an account for receipt of the money.

Where negotiations for a PRP response action are unsuccessful, or the exigencies of the situation at the site do not allow for extended negotiations, the Region is to issue a unilateral administrative order to viable PRPs. A unilateral order may encourage PRP response and has the added advantage of setting up treble damages⁷ and penalties⁸.

B. Cost Recovery Activity During the Removal Action

^{7/} Section 107(c)(3) of CERCLA establishes the authority of the United States to collect treble damages for non-compliance with an administrative order. "If any person who is liable for a release or threat of release of a hazardous substance fails without sufficient cause to properly provide removal or remedial action upon order of the President pursuant to section 104 or 106 of this Act, such person may be liable to the United States for punitive damages in an amount at least equal to, and not more than three times, the amount of any costs incurred by the Fund as a result of such failure to take proper action."

^{8/} Section 106(b) provides that "any person who, without sufficient cause, willfully violates, or fails or refuses to comply with, any order of the President under subsection (a) may, in an action brought in the appropriate United States district court to enforce such order, be fined not more than \$25,000 for each day in which such violation occurs or such failure to comply continues."

Cost recovery activities that occur during a removal action depend upon whether the removal is conducted by the Agency (or its contractors) or a potentially responsible party. During a fund-financed removal action, all EPA and contractor activities and costs must be carefully recorded and as necessary, the PRP search should be supplemented. During a PRP removal action, the Agency must keep track of its oversight costs.

B.1. Activity Documentation and Cost Accounting. When the removal is being conducted by EPA, the Agency must maintain an accounting of activities and costs associated with the response action. These costs may include : EPA in-house expenditures, contracts, money paid to other federal agencies through interagency agreements (IAG's), and money paid to States through cooperative agreements. EPA personnel must take care to charge all time and travel associated with a removal action using the site specified account number assigned by the Financial Management Division. Contacts, IAG's and Cooperative Agreements provide that charges are made site-specifically, also.

When the removal is being conducted by the PRPs, EPA must maintain an accounting of oversight costs, whether or not the PRPs have agreed to reimburse the Agency for those costs. Where the PRP has agreed to reimburse the Agency for oversight costs, the accounting will be used by EPA to support the demand for a sum certain in the demand letter. If the PRPs have not

explicitly agreed to reimburse the Agency, documentation of the accounting may be needed later, if EPA decides to pursue a cost recovery action against the PRP conducting the removal or any other PRP for these or other costs incurred.

B.2. Supplemental PRP Search. During the removal action, the search for potentially responsible parties should continue if the total costs of response at the site are expected to exceed two hundred thousand dollars. Generally, the higher the total cost of removal, the greater the effort the Agency should make to identify PRPs and develop the information that links them to the site. For all removal actions over two hundred thousand dollars, the tasks identified in Section A.1. must be completed in advance of a final decision to proceed or not with litigation for cost recovery.

C. Post Removal Cost Recovery Activities

After the completion of a fund-financed removal action, the major components of the potential cost recovery case are collected (total costs of response at the site, the PRP search, the response to the demand letter, and other pertinent information) and the likely success of cost recovery efforts is evaluated. Based on the evaluation, the region must make a final decision to proceed or not to proceed with further efforts at cost recovery.

C.1. Determination of the Total Response Costs. Once a removal action has been completed, the EPA must determine the total costs of response for the removal action. The Financial Management Division (FMD) of the Office of the Comptroller is responsible for the actual accounting of all obligations and disbursements of the Hazardous Substance Superfund (Fund) monies. FMD tracks Superfund expenditures through its computerized Financial Management System (FMS) which tracks obligations and disbursements on a site-specific basis. FMD's Software Package for Unique Reports can produce cost reports, known as SPUR reports, which summarize all obligations and disbursements on a site-specific basis. The Region should rely on the SPUR report for the total costs of response for purposes of making a preliminary decision on whether or not to pursue litigation if efforts at negotiating a settlement are unsuccessful.

Generally, where total costs of response exceed two hundred thousand dollars, the region should plan, absent a decision not to pursue cost recovery,⁹ to litigate against potentially responsible parties if negotiations fail. In some cases where total costs of response are less than two hundred thousand dollars, resources may not be available to pursue cost recovery

⁹/ The attached draft Guidance on Documenting Decisions not to Take Cost Recovery Actions identifies the possible bases for not taking cost recovery actions.

through litigation. The Region should consider the use of arbitration in such cases.

C.2. Evaluation and Completion of the Potentially Responsible Party Search. After the removal has been completed, the PRP search should be evaluated for completeness. The Regional Counsel assigned to the case should review the PRP search for evidentiary sufficiency. The decision to conduct any additional PRP search activities not yet initiated should be made on the basis of the sufficiency of the evidence and consistent with the total costs of response and the likelihood of identifying additional PRPs. The higher the costs of response, the stronger the effort should be to locate PRPs and link them to the site.¹⁰ Since cases with total costs of response less than two hundred thousand dollars will not always be litigated, extensive PRP searches should not be conducted without prior evaluation of the site expenditures, costs of additional PRP search activities, likelihood of identifying viable PRPs, and likelihood of litigation if PRPs fail to respond satisfactorily to a demand letter.

If the PRP Search has not identified any PRP, the case should be closed out by way of a Cost Recovery Close-Out

^{10/} Because of the relatively large amount of money expended at sites on the National Priorities List (NPL), PRP searches for removals at NPL sites should always be as thorough as possible.

Memorandum.¹¹ This will provide documentation that the cost recovery potential has been evaluated and remove the case from further consideration. The issuance of a Cost Recovery Close-Out Memorandum on a site must be reported in the CERCLIS system.

C.3. Cost Documentation. Following the conclusion of the removal, the Region should begin gathering the records which serve to support a demand letter. The threshold of two hundred thousand dollars should be used to determine the extent of cost documentation. For these cases, documentation efforts should not be extensive. Documentation for cases less than two hundred thousand dollars should include the total costs of the response activity by general categories. These categories include EPA in-house expenditures, contracts, other federal agency costs (through interagency agreements) and Fund monies expended by states through cooperative agreements.

For those cases with costs greater than two hundred thousand dollars, full cost documentation should proceed if the case is likely to be litigated. The first step in documenting site expenditures is to take an inventory of all activities that have occurred both at the site and in support of site activity. This inventory is facilitated by the completion of the Cost Recovery Checklist developed by the OWPE Cost Documentation Team.

¹¹/ See the attached Memorandum on closing out cost recovery cases.

Currently, the checklist, once completed, must be sent to OWPE allowing at least six weeks for document collection. OWPE cost recovery coordinators assemble cost documentation for all contracts let out of Headquarters. The Region, the Department of Justice, other federal agencies, and States, each have certain responsibilities in the collection and packaging of cost documentation. Successful documentation of costs will require the close cooperation of Superfund legal, program, enforcement, and financial offices both in the Regions, and in Headquarters and with Justice Department attorneys. The Procedures for Documenting Costs for CERCLA §107 Actions, January 30, 1985 (OSWER Directive No. 9832.0-1a) describes roles and responsibilities of each office in preparing cost documentation for litigation. The Agency is in the process of determining whether to delegate all cost documentation responsibility to the Regional offices.

C.4. Demand Letters. As soon as the Region has documented costs consistent with the level of expenditures and likelihood of litigation, this should be used in the demand for payment by PRPs of all past costs.¹² The demand letter contains a demand from EPA to the PRP(s) for payment of Fund monies expended at the

¹²/ Regional Administrators were delegated the authority to issue demand letters under SARA on September 13, 1987. Program and legal personnel should consult with their supervisors to determine who has responsibility for preparing and issuing demand letters in their Region.

site. The demand letter should be sent to all parties who have been identified as potentially liable as soon as practicable after the completion of the removal. This letter should be issued in all cases where response costs have been incurred under CERCLA regardless of whether a decision has been made to initiate a judicial proceeding for cost recovery.

Guidance on the content of a demand letter, and a model demand letter can be found in the 1983 Cost Recovery Guidance. In addition to the items listed in the 1983 Cost Recovery Guidance to be included in a demand letter, all demand letters issued since the passage of the Superfund Amendments and Reauthorization Act of 1986 should contain a reference to the fact that interest is accruing from the date of issuance of the demand letter¹³.

C.5. Negotiation. The demand letter provides the recipient with an opportunity to meet with Agency officials and discuss the Agency's claim for past costs. In some cases, the Region will have received no response to a demand letter. In many cases, the PRP(s) will respond to a demand letter expressing interest in

¹³/ §107(a) of CERCLA provides that the "amounts recoverable under this section shall include interest on all [costs incurred by EPA not inconsistent with the national contingency plan]. Such interest shall accrue from the later of (i) the date of payment of a specified amount is demanded in writing, or (ii) the date of the expenditure concerned." The Office of Enforcement and Compliance Monitoring is drafting guidance on recovery of interest in CERCLA §107 actions.

meeting with the Agency to discuss the Agency's claim.

Negotiations should be initiated and carried out within a limited period of time determined by the Region on the basis of factors affecting the complexity of the negotiations (e.g., the number of potentially responsible parties that will participate, the amount of the claim). Further information on the development of a negotiating team and related issues can be found in Cost Recovery Actions under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, August 26, 1983 (OSWER Directive No. 9832.1).

The Region may also decide to utilize alternative dispute resolution techniques to achieve settlement. For all cases where the total costs of response exceed five hundred thousand dollars, the Region should consult with the Department of Justice and EPA's Office of Waste Programs Enforcement and Office of Enforcement and Compliance Monitoring prior to the initiation of negotiations.

C.6. Settlements. If negotiations are successful, agreements will be formalized in an administrative document or a judicial consent decree. The Region may enter a partial settlement with some PRPs and seek to recover unreimbursed costs from non-settlers.

Administrative settlements¹⁴ may be entered into by the Agency for cost recovery pursuant to Section 122(h) of SARA¹⁵. Administrative settlements in cases where total costs of response are not expected to exceed five hundred thousand dollars may be signed by the Regional Administrator without EPA Headquarters and Department of Justice concurrence.¹⁶ The Agency must solicit public comment on administrative settlements by placing a notice of the settlement in the Federal Register. The comment period is thirty days. Administrative settlements for cost recovery for cases where the total cost of response on a site are expected to exceed five hundred thousand dollars may be entered into with the

¹⁴/ The Office of Enforcement and Compliance Monitoring is drafting regulations on the procedures to be followed for administrative cost recovery settlements.

¹⁵/ Section 122 (h) of the Superfund Amendments and Reauthorization Act of 1986 gives the Agency the authority to settle cost claims administratively. Such settlements require the prior written approval of the Department of Justice if total costs of response exceed five hundred thousand dollars.

¹⁶/ The authority "to enter into or exercise Agency concurrence in non-judicial agreements or administrative orders for the recovery of costs of response" was delegated to Regional Administrators on September 13, 1987, (CERCLA Delegation # 14-14-D), subject to the following limitation: "For settlements where the total response costs at the facility exceed \$500,000 (excluding interest) and the settlement compromises a claim of the United States, Regional Administrators or their delegates must consult with the Assistant Administrator for Solid Waste and Emergency Response and the Assistant Administrator for Enforcement and Compliance Monitoring or their designees before exercising any of the above authorities, unless such consultation is waived by memorandum." This authority expressly does not include de minimis settlements under CERCLA Section 122(g).

advance concurrence of EPA Headquarters (OWPE and OECM) and the Department of Justice.

Judicial consent decrees currently require the approval of the EPA's Office of Waste Programs Enforcement and Office of Enforcement and Compliance Monitoring and the Department of Justice.

C.7. Consideration of Referral in the Event of No Settlement.

In each case where the Agency has conducted a response action under the authority of section 104 of CERCLA, the Agency must make an affirmative decision to proceed or not to proceed with a judicial cost recovery action. This applies to those sites where no response to a demand letter was received as well as to those sites for which negotiations occurred but were unsuccessful. The Region should have gathered all the information necessary to decide the final disposition of the case. The relevant factors to be considered include:

- (a) the amount of costs at issue;
- (b) the strength of evidence connecting the potential defendant(s) to the site;
- (c) the availability and merit of any defense. (See CERCLA §107);

- (d) the quality of release, remedy, and expenditure documentation by the Agency, a state or third party;
- (e) the financial ability of the potential defendant(s) to satisfy a judgment for the amount of the claim or to pay a substantial portion of the claim in settlement;
- (f) the statute of limitations; and
- (g) other cases competing for resources.

If upon review of the case on the basis of the above factors, the Region decides not to pursue a cost recovery action, the decision must be documented in a Cost Recovery Close-Out Memorandum.¹⁷ A Close-Out Memorandum will provide documentation for why we have not pursued cost recovery in a particular case, and provide the Agency with information necessary for predicting revenues to the fund in future years.

Generally, the Regions should anticipate developing cases for litigation for all sites where total cost of response exceed

^{17/} See the attached draft Guidance on Documenting Decisions not to Take Cost Recovery Actions.

two hundred thousand dollars and negotiations for settlement were unsuccessful. Sites where total costs of response do not exceed two hundred thousand dollars, and negotiations were unsuccessful, may be candidates for referral depending upon available resources. It may be prudent to pursue litigation on a few of these sites to maintain an atmosphere of risk and thereby promote settlement. The <\$200K cases selected for litigation should be those where PRPs are recalcitrant, evidence is good, and the cases are otherwise meritorious.

A decision to proceed with a judicial action for cost recovery requires the assembly of all documents associated with the case including those necessary to substantiate:

- 1) There is a release or the threat of a release of a hazardous substance;
- 2) The release or threat of release is from a facility;
- 3) The release or threat of release caused the United States to incur response costs.
- 4) The Defendant is in one of those categories of liable parties in CERCLA section 107(a).

These elements are discussed in the draft Model Litigation Report for CERCLA §§ 106 and 107 and RCRA §7003 under development by OECM. Additional information can be found in Cost Recovery Actions under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, OSWER Directive No. 9832.1) and Procedures for Documenting Costs for CERCLA §107 Actions, (OSWER Directive No. 9832.0-1a). Evidence substantiating each element of proof must be included in a referral package submitted to the Department of Justice when proceeding with a judicial action.

Referrals seeking the recovery of costs expended in a removal action should occur no later than twelve months after completion of the removal, whether or not the site is on the National Priorities List.¹⁸ Exceptions to this policy may be possible in certain instances for legitimate litigation strategy reasons. However, in no event should filing be delayed beyond the statute of limitations.

^{18/} Although sites on the National Priorities List will have further costs, e.g., costs of a remedial investigation and feasibility study, the action for the recovery of removal costs should be brought within a year of completion of the removal to assure that we litigate the case while the evidence is most readily available. See Cost Recovery Actions/Statute of Limitations, June 12, 1987 (OSWER Directive No. 9832.3-1A).

Because of limited resources and an ever-increasing number of viable cases with higher costs of response, cases with total costs of response less than two hundred thousand dollars are considered lower priority for purposes of cost recovery. Although referrals of such cases do not count against SCAP/SPMS targets, headquarters and DOJ will accept referrals of these low dollar amount cases assuming SCAP/SPMS targets have been met, higher priority sites have been otherwise addressed, and the case is otherwise meritorious.

Part IV. COST RECOVERY PROCESS FOR REMEDIAL PORTIONS OF NPL SITES

The cost recovery process for remedial sites includes the following elements: ① the search for potentially responsible parties (PRPs); ② the opportunity for PRPs to conduct the work, ③ the development of the administrative record, ④ cost documentation; and ⑤ the timely issuance of demand letters. While the process for remedial sites is similar to the previously described process for removal sites, the level of effort of each element must be increased over that for removal actions because of the greater amount of money involved. Sites that proceed through a remedial investigation and feasibility study and remedial design and action, will easily exceed the threshold level of two hundred thousand dollars used in the removal cost recovery process. Described below is the level of effort required for each of the

elements in the remedial cost recovery process and the timing of each of the elements.

A. Pre-Remedial Cost Recovery Activity

Activities that are carried out in preparation for future cost recovery actions prior to the initiation of a remedial investigation and feasibility study (RI/FS) include the potentially responsible party search, general notice, special notice, negotiations, and may include the issuance of an administrative order on consent for a PRP RI/FS.

A.1. The Potentially Responsible Party Search The identification and location of potentially responsible parties is central to all future enforcement activities, including cost recovery actions. The PRP search will generate names of potentially responsible parties as well as the information to link the PRPs to the site. This information is likely to serve as evidence in future judicial actions to prove the liability of the defendants.

Concurrent with the NPL listing process, the Region should initiate a PRP search in accordance with the guidelines set out in the Potentially Responsible Party Search Manual, August 27, 1987, (OSWER Directive No. 9834.6). The following activities should be conducted prior to the initiation of the RI/FS to

ensure that all PRPs may be given the earliest notice of their potential liability and an opportunity to conduct the work: Agency record collection and file review; issuance of CERCLA 104(e) letters/RCRA 3007(c) letters; financial status; history of operations at the site; interviews with government officials; PRP name and address updates; PRP status/PRP history; records compilation; report preparation; and a title search of the site property. In addition, sufficient information should be collected on generators to satisfy the special notice requirements of section 122 of CERCLA.¹⁹ If possible, PRP search should be completed prior to the initiation of the RI/FS. In some instances, this will not be possible. For example it may be necessary to undertake an RI to determine the source of contamination. In other instances, the search for generators may be complicated or "new" information may be discovered late in the process.

A.2. General and Special Notice Letters and Negotiations for a PRP Remedial Investigation and Feasibility Study. Once PRPs have been identified, the Region should issue General Notice Letters to apprise PRPs of their potential liability. This should be done as soon as possible after they have been identified. In

¹⁹/ CERCLA §122(e)(1) identifies information that should be included, to the extent it is available, in a special notice letter. This information includes the names and addresses of other PRPs, the volume and nature of the hazardous substances contributed by each PRP, and a ranking by volume of the substances at the facility.

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addition, information relating to names and addresses of other PRPs, volumetric rankings and nature of substances should be provided as soon as possible. Special notice letters should provide PRPs with a specific opportunity to conduct the RI/FS. Early notice also serves to provide the PRPs with notice that the administrative record is under development. Information regarding the content and timing of general notice letter, special notice letters, and negotiations for PRP RI/FS can be found in the Interim Guidance on Notice Letters, Negotiation, and Information Exchange, October 19, 1987 (OSWER Directive No. 9834.10).

Special notice letters should include a demand for payment of past costs if a fund-financed removal action was conducted at the site and a demand letter had not already been sent.

A.3. Settlement for PRP Remedial Investigation/Feasibility Study. The cost recovery aspect of a settlement for a PRP RI/FS involves the requirement for PRPs to pay for third party oversight of the RI/FS and may involve the recovery of past costs incurred by the Agency.

Where negotiations result in a settlement for a PRP RI/FS, EPA generally will require the settling PRPs to commit in the order to pay the costs of oversight of the RI/FS including extramural costs (contract and interagency agreements) and

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intramural costs (EPA payroll, travel, and indirect costs) on a specified schedule. The Region should set up an account for the receipt of oversight costs.²⁰

In the case of those sites where removal actions have occurred prior to the negotiation, and the cost recovery is not being pursued on a separate track, additional provisions for recovery of past costs or a reservation of EPA's rights to pursue those costs should be included in the administrative order. Since the Agency must have the prior concurrence of the Department of Justice to compromise claims greater than five hundred thousand dollars administratively, an administrative RI/FS settlement that includes reimbursement for some past costs and waives others may require DOJ advance concurrence. On the other hand, if some but not all past costs are recovered in the settlement, and a reservation of the Agency's right to pursue the remaining costs is included, DOJ's advance concurrence will not be necessary. The Region should follow the guidance on administrative cost recovery settlements currently under development by OECM.

Where negotiations do not result in settlement, the Agency normally will proceed with a fund-financed RI/FS.

^{20/} The Agency will be drafting guidance on the recovery of oversight costs in settlements for PRP response actions in the next few months.

B. Cost Recovery Activities During the Remedial Investigation/
Feasibility Studies

The activities that occur during the remedial investigation and feasibility study in support of future cost recovery actions may include a supplemental PRP search, the development of the administrative record, the documentation of activities and costs, notice and demand letters, and negotiation for PRP remedial design and action.

B.1. Documentation of Activities and Cost Accounting. The documentation of activities and accounting of costs must occur whether the remedial investigation and feasibility study are being conducted by the Agency or the PRPs.

During a fund-financed RI/FS, each organization involved (e.g., EPA, a state, other federal agencies, EPA's contractors, etc.) is responsible for keeping an accounting of its activities and the costs corresponding to those activities/items. These records will be assembled later in the RI/FS in preparation for negotiations with PRPs for private-party remedial design and action and may serve as evidence of costs incurred in future judicial actions to substantiate cost recovery claims.

When the RI/FS is being conducted by the PRP(s), the Agency must carefully record all costs associated with the oversight of that action. The settlement agreement should specify the schedule for payment of oversight costs throughout the RI/FS. Normally, the Agency will issue a demand for payment at the end of the fiscal year throughout the course of the PRP RI/FS for all cost incurred during that fiscal year. Quality record keeping is essential since the Agency must be able to substantiate the amount of money demanded and what activities were performed for that amount.

B.2. Supplemental PRP Search. As the RI/FS proceeds, the Agency should as necessary continue to develop the PRP search. Additional PRPs found since the start of the RI/FS who did not receive notice letters should be issued general notice letters as soon as they are identified. This will give them an opportunity to participate, to the extent feasible, in on-going work. The evidence linking each PRP to the site should be fully reviewed by the Office of Regional Counsel in anticipation of pursuing litigation against the PRP, and supplemented as necessary. Again, the Region should ensure that all activities identified in the Potentially Responsible Party Search Manual, (OSWER Directive No. 9834.3) have been conducted or are planned.

If the PRP search indicates that there are no PRPs at the site, the Region should prepare a close-out memorandum to

document the basis for a decision not to proceed with cost recovery. If the PRPs are not financially viable, the Region should review the merits of proceeding with cost recovery. See the discussion of bankruptcy referrals in the Case Selection Criteria section for factors to consider in such cases.

B.3. Development of the Administrative Record. As in removal actions, the development of an administrative record which will support of the selection of one of the remedial alternatives is critical to the cost recovery potential of a case. Section 113 (j) of CERCLA limits judicial review of issues concerning the adequacy of a response action to the administrative record. Section 113 (k) requires that interested persons be given the opportunity to participate in the development of the administrative record.

B.4. Special Notice Letters and Negotiation for PRP Remedial Design and Action. As the proposed plan and draft RI/FS are made available for public comment, the Regions should again send special notice letters to all identified PRPs to provide them with an opportunity to conduct the remedial design and remedial action (RD/RA). As with the notice given prior to the initiation of the RI/FS, the notice letter for RD/RA may serve as evidence in future cost recovery actions that the Agency attempted to obtain private party response before initiating a fund-financed action.

The special notice letters for RD/RA should include a demand for payment of past costs not yet reimbursed, e.g., the costs of a fund-financed RI/FS. The Region should run a site-specific SPUR report for purposes of determining past costs, and subtract from those costs any costs already reimbursed. (For example, the site specific SPUR may contain costs expended in prior removal action which have been reimbursed in an earlier settlement.) Note that the Region must ensure that the the amount of past costs demanded is qualified to account for costs not yet paid by the Agency. As discussed above, the assembly of the documentation to support the amount of money demanded should be initiated concurrent with the demand for payment, in this case the issuance of the special notice letter.

C. Settlement for PRP Remedial Design and Action.

As mentioned above, past costs will be one of the subjects of negotiation for PRP remedial design and action. The negotiations will result in one of three outcomes: full settlement, partial settlement, or no settlement. The cost recovery consequences of each of these are discussed below.

C.1. Full Settlement. Where negotiations result in a full settlement, the settling PRPs agree to conduct all work and reimburse the Agency for one hundred per cent of its past costs.

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In addition, the settling PRPs will have agreed to reimburse EPA for all future oversight costs. The agreement will be formalized in a consent decree which must specify the manner and timing of billings and payments and be filed in the appropriate United States District Court. The Region must set up an account for receipt of the recovered money. For future oversight costs, EPA may be required to send demand letters at regular intervals according to the schedule set forth in the consent decree. The schedule for payment should be recorded in the appropriate CERCLIS file. It is suggested that this be done by fiscal year.

C.2. Partial Settlement. Where negotiations result in a partial settlement, unrecovered costs should be sought from non-settlors in a §107 judicial action. The referral of case against non-settlors should occur concurrent with referral of the consent decree with settlors. This will serve to highlight the recalcitrance of the non-settling PRPs. If the Region will not pursue the costs waived in the settlement with the PRPs, a close-out memorandum should be prepared to document the basis for that decision.

C.3. No Settlement. Where negotiations are completely unsuccessful and do not result in any settlement, the site classification will determine the next step.

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For Fund-lead sites, the Region should proceed with fund-financed remedial design and remedial action. Consideration should be given to issuing a unilateral administrative order to encourage PRP response and set up treble damages and penalties.

For federal enforcement lead sites, where the project is not funded and the case is not settled, the Region generally should issue a unilateral section 106 administrative order and immediately thereafter refer the case for injunctive relief and past costs (combined CERCLA §§106/107 judicial actions). The cost documentation must be completed by the time of the referral to support the section 107 claim. Again, see the 1983 Cost Recovery Guidance and the 1985 Cost Documentation Guidance for details of preparing cases for cost recovery.

D. Cost Recovery Activity during the Remedial Design and Action

D.1. PRP RD/RA. Cost recovery activities required during a PRP RD/RA depend upon the type of settlement (i.e., full or partial) and the specific provisions included in the settlement for reimbursement of past costs and oversight costs. Any settlement that includes reimbursement of EPA's oversight costs throughout the course of the remedial design and action will require that the Agency continue to account for all costs associated with the oversight function. Demand letters for oversight costs should be

sent according to schedule set forth in the consent decree. Again it is suggested that this be done by fiscal year.

The Agency should continue to account separately for all other EPA site-specific costs not attributable to oversight (e.g., costs associated with a separate operable unit which the PRPs are not implementing) in the event that a judicial action against non-settlors (or settlors) occurs.

D.2. Fund-Financed RD/RA. Fund-financed remedial design and action will normally account for the largest site-specific expenditures attributable to a site. Therefore, remedial design and action costs provide the largest potential for return of site-specific expenditures. This fact makes it essential that the Agency devote significant resources to the prompt development of cost recovery actions for remedial design and action costs.

There is a presumption that absent settlement, the Agency will proceed with judicial cost recovery actions for all fund-financed remedial actions unless a decision has been made not to pursue cost recovery. In preparation for a referral, the Agency must continue maintaining an accounting of all costs incurred on the site, including costs incurred by Agency personnel and contractors, and costs incurred through cooperative agreements with states and interagency agreements with other federal

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agencies. The 1985 Cost Documentation Guidance provides details on cost documentation preparation for section 107 actions.

As soon as practicable after the completion of the remedial design, the Region should send demand letters to all identified PRPs. The amount of money demanded should include total past costs not yet recovered (generated from the site-specific SPUR Report minus the costs previously reimbursed) plus a projection of the costs expected to be spent in remedial action. Since the design will have been completed by the time this demand letter is sent, the Region should be able to project the costs of remedial action. (While the demand letter should include the projected costs, it should also state that the amount is merely an estimate and is subject to change.)

Assuming that attempts at negotiation at this point are fruitless, the Region must make a final determination of the disposition of the case. The relevant factors to be considered are similar to those for removal action cases:

- (a) the strength of evidence connecting the potential defendant(s) to the site;
- (b) the availability and merit of any defense. (See CERCLA §107);

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- (c) the quality of release, remedy, and expenditure documentation by the Agency, a state or third party;
 - (d) the financial ability of the potential defendant(s) to satisfy a judgment for the amount of the claim or to pay a substantial portion of the claim in settlement; and
 - (e) the statute of limitations.

If upon review of the above factors, the Region believes that a judicial cost recovery action will not be fruitful, a Cost Recovery Close-Out Memorandum should be prepared and its issuance documented in the appropriate CERCLIS field. Because of the substantial amount of money at stake, the decision not to pursue cost recovery for remedial costs above two million dollars must be submitted to OECM and OWPE.

A decision to proceed with a judicial action for cost recovery requires the assembly of all documents associated with the case including those necessary to substantiate:

- 1) There is a release or the threat of a release of a hazardous substance;

2) The release or threat of release is from a facility;

3) The release or threat of release caused the United States to incur response costs.

4) The Defendant is in one of those categories of liable parties in CERCLA section 107(a).

These elements are discussed in the draft Model Litigation Report for CERCLA §§ 106 and 107 and RCRA §7003 under development by OECM. Additional information can be found in Cost Recovery Actions under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, OSWER Directive No. 9832.1) and Procedures for Documenting Costs for CERCLA §107 Actions, (OSWER Directive No. 9832.0-1a). Evidence substantiating each element of proof must be included in a referral package submitted to the Department of Justice when proceeding with a judicial action.

Referrals seeking the recovery of costs expended in a remedial design and action should occur concurrent with the initiation of on-site construction of the remedial action. (Note that this has changed from the former policy to initiate a judicial cost recovery action for remedial costs approximately eighteen months after the signature of the ROD. Considering

average timeframes for completion of the remedial design, the new policy should not substantially change the actual timing in average cases.) Where remedial design and action is divided into operable units, the referral should occur concurrent with the initiation of the first (in terms of time) remedial action operable unit.²¹

V. SMALL CASE COST RECOVERY STRATEGY

The highest priority for the CERCLA cost recovery program is to maximize revenues to the Fund. It is also important to create a climate where all PRPs feel at risk of cost recovery action. It is therefore necessary to establish a special strategy for small cases, involving:

- o identification and assessment of small cases to determine where cases are ripe and PRPs are available;
- o establishment of a system to document no-action decisions;
- o use of a mix of negotiated settlements, arbitration and other forms of dispute resolution, and litigation where needed to assure the most efficient use of resources.

²¹/ Section 113(g) of CERCLA provides that in cost recovery actions under section 107 "the court shall enter a declaratory judgment on liability for response costs or damages that will be binding on any subsequent action or actions to recover further response costs or damages."

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A large percentage of sites involve removal actions with total costs of less than five hundred thousand dollars. CERCLA, as amended, has provided EPA with the authority to settle these claims administratively, without the prior approval of the Department of Justice. The Administrator delegated this authority to Regional Administrators on September 13, 1987 (CERCLA Delegation 14-14-D). The authority provides the Agency with a means to significantly reduce the amount of resources necessary to resolve small cost recovery cases.

A. Identification of Small Cases

The CERCLIS system tracks outlays for sites on a response action basis (e.g., removal action). This system should be used by Regions to identify the potential universe of small cases from the universe of completed removal actions. Since CERCLIS identifies contractor outlays only, the Region must utilize the Financial Management System (FMS) to obtain actual costs of response. (The SPUR report contains such information.)

B. Preparation for Negotiation

In proceeding through the cost recovery process for removal actions, the Region will conduct and complete the PRP search and send demand letters for every completed removal where PRPs have

been identified, offering PRPs the opportunity to discuss the Agency's claim.

Administrative Settlement Procedures for cost recovery settlements pursuant to CERCLA §122(h) are under development. A model settlement document is being drafted along with these procedures for use in negotiations. The Region should tailor the model to the site and provide the draft agreement to the PRPs in advance of negotiations. The Regions should consider facilitating negotiations by utilizing alternative dispute resolution techniques. (See Final Guidance on Use of Alternative Dispute Resolution Techniques in Enforcement Actions, August 14, 1987, issued by the Administrator.) OECM is also developing a proposed regulation on the use of arbitration to settle cost recovery cases with total costs of response less than five hundred thousand dollars. This regulation is scheduled to be proposed in the federal register in April.

Cost documentation efforts should be minimal for small cases. The extent of documentation for these cases is discussed in the section entitled "Cost Recovery Process for Removal Actions".

C. Settlements

Since Regional Administrators have the authority to settle small cost recovery cases (total costs of response <\$500K excluding interest) without the prior approval of EPA Headquarters or the Department of Justice, the time for resolving these small cases should be significantly reduced. The Region should document the rationale to justify the settlement amount. Any costs waived should be documented in a cost recovery close-out memorandum if they will not be sought from other PRPs.

D. Litigation

When negotiations are unsuccessful, civil referrals are expected where agreements cannot be reached and total costs of response exceed \$200K. Consistent with available resources, referrals should be considered for cases with total costs of response less than \$200K where evidence linking the PRPs to the site is good, PRPs are recalcitrant, and the case may be used to create good precedent or an example that EPA is willing to pursue costs when the merits of the case warrant it.

Part VI. Existing Cost Recovery Guidance

Administrative Records for Decisions on Selection of CERCLA Response Actions, May 29, 1987, OSWER Directive No. 9833.3.

Coordination of EPA and State Actions in Cost Recovery,

August 29, 1983, OSWER Directive No. 9832.2.

Cost Recovery Actions/Statute of Limitations, June 12, 1987,

OSWER Directive No. 9832.3-1A

Cost Recovery Actions under the Comprehensive Environmental
Response, Compensation, and Liability Act of 1980 (CERCLA),

August 26, 1983, OSWER Directive No. 9832.1.

Cost Recovery Referrals, August 3, 1983, OSWER Directive No.

9832.0.

Interim CERCLA Settlement Policy, December 5, 1984, OSWER

Directive No. 9835.0.

Interim Guidance on Notice Letters, Negotiations, and Information
Exchange, November 19, 1987, OSWER Directive No. 9834.10.

Interim Guidance on Settlements with de Minimis Waste

Contributors under Section 122(g) of SARA, June 19, 1987, OSWER

Directive No. 9834.7.

Interim Guidance: Streamlining the CERCLA Settlement Decision

Process, February 12, 1987, OSWER Directive No. 9835.4.

Policy on Recovering Indirect Costs in CERCLA §107 Cost Recovery Actions, June 27, 1986, OSWER Directive No. 9832.5.

Potentially Responsible Party Search Manual, August 27, 1987, OSWER Directive No. 9834.3-1A.

Procedures for Documenting Costs for CERCLA §107 Actions, January 30, 1985, OSWER Directive No. 9832.0-1a.

Small Cost Recovery Referrals, July 12, 1985, OSWER Directive No. 9832.6.

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MEMORANDUM

SUBJECT: Guidance on Documenting Decisions not to Take Cost Recovery Actions

FROM: Gene A. Lucero, Director
Office of Waste Programs Enforcement (OWPE)

TO: Waste Management Division Directors, Regions I - X

PURPOSE

This document is intended to provide information on the content of Close-Out Memoranda which should be written for each site where the Agency does not intend, on the basis of certain information, to pursue an action for recovery of unreimbursed Hazardous Substance Superfund (Fund) monies.

BACKGROUND

Pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 as amended by the Superfund Amendments and Reauthorization Act of 1986 (CERCLA), the Agency is charged with management of the Fund. Fund monies expended in response to releases or threatened releases of hazardous substances are fully recoverable pursuant to §107 of CERCLA as long as response actions conducted were not inconsistent with the national contingency plan (NCP).

Because of the Agency's accountability for management of the Fund, an affirmative decision whether or not to pursue a cost recovery action must be made for each removal and remedial operable unit in which CERCLA funds are expended. Decisions to pursue cost recovery are reflected in referrals and settlements. Decisions not to proceed with cost recovery efforts are to be documented in close-out memoranda. In addition to satisfying EPA management's accountability for cost recovery on a site by site basis, determinations not to pursue cost recovery are important in assessing write-offs, planning referrals and projecting revenues to the Fund in future years.

PRE-DECISIONAL ACTIVITIES

In removal actions where time permits and in remedial actions, the Regions generally will conduct a PRP search prior to funding a response action. PRP searches that are not essentially complete when the response starts are completed during or after the federally-funded action. While the primary purposes of a PRP searches are to identify PRPs who may be induced to perform work and to provide evidence for cost recovery lawsuits, PRP searches also form a basis for determining not to pursue a cost recovery action.

The PRP search will be the primary basis for determinations not to pursue cost recovery for many mid-size to large cases. For example, it will form a basis for not filing where PRPs cannot be identified, where the evidence linking possible PRPs to a site is very tenuous and where PRPs are not viable. Other factors may be relevant for smaller actions. For example, upon applying the Regional cost recovery strategy, the Region may decide not to pursue cost recovery on a case where response costs were less than two hundred thousand dollars.

TIMING OF THE MEMORANDUM

The decision on whether to pursue cost recovery should normally be made in advance of the time when the case would be "ripe" for referral. Removal actions become ripe not later than twelve months following completion of the removal action. Remedial sites (those where a federally funded remedial design and action are planned) become ripe for referral concurrent with the start of the remedial action. In any event, the memorandum must be prepared prior to the relevant real or potential statute of limitations date.

CERCLA §113 establishes the statute of limitations for recovery of post-SARA response costs.¹ The Agency maintains that the statute of limitations provision, which was added by SARA, applies only to those actions initiated after the effective date of SARA. However, to avoid possible statute of limitations problems, the regions should operate as though the SARA statute of limitations applies to all removal and remedial actions, and plan the referral of viable cases consistent with that assumption.

The close-out memorandum may be prepared and signed as soon as the Region is reasonably sure that information developed later will have no bearing on viability of a cost recovery action. For example, if a thorough PRP search is conducted prior to the commencement of a federally funded removal action but no viable

¹/ CERCLA §113 states "An initial action for recovery of costs referred to in section 107 must be commenced--(A) for a removal action, within 3 years after completion of the removal action, except that such cost recovery action must be brought within 6 years after a determination to grant a waiver under section 104(c)(1)(C) for continued response action; and (B) for a remedial action, within 6 years after initiation of physical on-site construction of the remedial action, except that, if the remedial action is initiated within 3 years after completion of the removal action, costs incurred in the removal action may be recovered in the cost recovery action brought under this subparagraph."

PRPs are found, a cost recovery close-out memorandum may be prepared while the removal action is underway.

There are some sites that have not been evaluated for which the ripe dates have long passed. Regions should draft close-out memoranda for only those sites that will not be pursued further and the total unreimbursed response costs exceed two hundred thousand dollars. If resources are limited, the Regions should concentrate on close-out memoranda for those sites with larger amounts of unrecovered costs first.

CONTENT OF THE MEMORANDUM DOCUMENTING A DECISION NOT TO PURSUE COST RECOVERY

If all available enforcement information on a site points to a recommendation not to pursue cost recovery, a close-out memorandum should be written by the staff program and regional counsel personnel assigned to the case. The memorandum must be signed by the program division director (in most regions this is the Waste Management Division Director). The Memorandum must be placed in the permanent site file but should remain confidential since enforcement discretion is involved. The memorandum should not be included in the administrative record.

The memorandum should include four sections: A. Site Description; B. Work Conducted and Associated Costs; C. Discussion of Basis not to Pursue Cost Recovery; and D. Conclusion.

A. Site Description. This section should briefly identify the site and its location and site/spill identifier number (SSID). It should very briefly describe the environmental condition of the site. References to an Action Memorandum or Remedial Investigation/Feasibility Study Report should be utilized to keep the memo brief.

B. Work Authorized and Conducted and Associated Costs. This section should briefly describe the action(s) taken by EPA (or a state under a cooperative agreement or a contractor) on the site and provide an estimate of the amount of money spent or expected to be spent for all past and future response actions. This section should also note any previous settlement(s) (whether for work or cost recovery) and the dollar value of the settlement(s).

C. Discussion of Basis not to Pursue Cost Recovery. This section should include the information that leads one to the conclusion that further cost recovery efforts should not occur. The memorandum must clearly state the reason that the decision was made not to pursue cost recovery at the site. Possible reasons include:

- 1) No PRPs were identified for the site. The potentially responsible party search report or other documentation of the PRP search efforts should be referenced.
- 2) The PRPs identified in the PRP search are not financially viable. An evaluation of the ability of any identified PRPs to satisfy a judgment for the amount of the claim or to pay a substantial portion of the claim in settlement should be conducted during the PRP search.² The close-out memorandum should reference the results of the evaluation.
- 3) The available evidence is too weak to support litigation. An evaluation of the quality of the documentation supporting the case, e.g., the selection of the response action; expenditures by the Agency, a state or third party; or the connection of PRPs to the site, indicates that the Agency will be unsuccessful in obtaining a judgement against the PRPs. The close-out memorandum should include a discussion of the weak evidence.
- 4) The legal case is questionable. For example, the statute of limitations deadline has passed or the Agency lacks jurisdiction. The close-out memorandum should identify what legal issues prohibit successful cost recovery efforts.
- 5) The total costs of response at the site do not exceed two hundred thousand dollars. While these cases should not automatically be closed out for this reason, some may have to be. Resources for very small cases for cost recovery efforts beyond the issuance of demand letters may not be available prior to the expiration of the statute of limitations.
- 6) Other reasons exist for not pursuing cost recovery. There may be reasons, not identified above, that form the basis for making a decision not to pursue cost recovery (or further cost recovery) at a particular site. One example is the existence of an agreement by the PRP(s) (in the form of a consent order or decree) to conduct the response action(s) approved by EPA. While the Agency may not have waived explicitly in the settlement some or all of past costs incurred, the Agency may decide later not to pursue those costs because the PRP(s) has been cooperative in agreeing to conduct work, or the unreimbursed costs are minimal.

Each close-out memorandum prepared must contain at least one of the above reasons but may and should contain more than one if more than one exists.

²/ The Potentially Responsible Search Manual, (OSWER Directive No. 9834.6) provides information on how to go about collecting information on the financial status of companies and individuals.

D. Conclusion. The conclusion should restate the amount of the total response costs expended or projected for the site not previously recovered. It should also restate the basis for not pursuing cost recovery at the site.

NEW INFORMATION In the event that a Cost Recovery Close-Out Memorandum has been signed and new relevant information comes to light, the case should be re-examined to determine whether the decision not to proceed with cost recovery efforts is still valid. Factors to be reviewed included the total dollar amount of funds expended or to be expended; the relevant statute of limitations date; and the changes to the strength of the case resulting from the new information.

REPORTING REQUIREMENTS

OWPE is incorporating reporting requirements for Cost Recovery Close-Out Memoranda into the CERCLIS system. Guidance on using the system to report the memoranda will be issued in the future.

CONCLUSION

Close-out memoranda are necessary for EPA to effectively manage the Hazardous Substance Superfund. In order to effectively budget future Fund actions, EPA must know how much money will be unrecoverable. The close-out memorandum discussed in this guidance will provide the Agency with a means of tracking those sites with no potential for return and allow them to be removed from consideration for further cost recovery action. If you have any questions concerning this guidance please contact Carolyn Mc Avoy of my staff at FTS 475-8723.

cc: Regional Counsel, Regions I-X
Superfund (Enforcement) Branch Chiefs
Superfund (Enforcement) Section Chiefs



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
SOLID WASTE AND EMERGENCY RESPONSE

JUN 12 1987

MEMORANDUM

SUBJECT: Cost Recovery Actions/Statute of Limitations

FROM: Gene A. Lucero, Director *Gene A. Lucero*
Office of Waste Programs Enforcement

TO: Directors, Waste Management Division,
Regions I, IV, V, VII, VIII

Director, Emergency and Remedial Response Division,
Region II

Directors, Hazardous Waste Management Division,
Regions III, VI

Director, Toxic and Waste Management Division,
Region IX

Director, Hazardous Waste Division, Region X

The purposes of this memorandum are to:

1. Update EPA's policy on timing of cost recovery action (This memorandum supersedes Timing of Cost Recovery Action, G. Lucero, October 7, 1985).
2. Request that you bring your personal attention to the accuracy of data being used to brief Congress on the status of cost recovery efforts at sites.
3. Request the initiation of cost recovery action for those sites where the statute of limitations date is approaching.

It remains the Agency's goal, where appropriate, to seek recovery of all monies expended at Superfund sites. Moreover, to promote cost recovery and obtain interest, the Agency will transmit demand letters as early as practicable. Additional guidance on the timing and content of demand letters, including guidance on maximizing interest, will be sent in the near future.

I. Timing of Cost Recovery

Section 113(g)(2) of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), as amended by the Superfund Amendments and Reauthorization Act (SARA), contains specific provisions on the statute of limitations for cost recovery actions under section 107. This memorandum does not set forth the statute of limitations for pre-SARA response actions. Section 113(g) requires that cost recovery actions be commenced:

- A. for removal actions, within three years after completion of the removal action. Where the Agency has made a determination to grant a waiver under section 104(c)(1)(C) for continued response action, the cost recovery action must be brought within six years after this determination; and
- B. for remedial actions, within six years after the initiation of physical on-site construction of the remedial action. If the remedial action is initiated within three years after completion of the removal action, the removal costs may be recovered under the remedial action statute of limitations for cost recovery (i.e. within six years after the initiation of on-site construction of the remedial action).

The term "commenced" as used in section 113(g) means a filed section 107 cost recovery action. As a matter of policy, the Agency views completion of the removal action as the day the cleanup contractor demobilizes at the site and completes the scope of work identified in the original or modified action memorandum. The final Pollution Report (POLREP) submitted by the OSC normally contains this information. (See Superfund Removal Procedures, Revision #2, August 20, 1984). Remedial investigations/feasibility studies (RI/FS) may fall within the statutory definition of removal action. For purposes of cost recovery they should be treated as a separate removal action. Therefore, a cost recovery action should be commenced within three years of completing the original removal (exclusive of the RI/FS) unless physical on-site construction has started.

Although section 113(g)(2)(A) of CERCLA, as amended, allows three years from completion of a removal to initiate cost recovery action, it still remains our policy to begin cost recovery activity within one year after completion of the removal. For remedial actions, Agency policy requires that cost recovery activity be initiated within 18 months after the signing of the Record of Decision (ROD) or during the later phase of construction of the remedial action, if the construction is expected to take more than two years after the ROD is signed. Adherence to these time frames will ensure that current, not stale, evidence and knowledgeable witnesses will be available to support the prosecution of the action and that the Agency will not be faced with statute of limitation risks.

At this point it is appropriate to clarify the Agency's position on priorities for removal cost recovery referrals. Due to the resource commitment of litigation, the Agency has established that cost recovery cases where the costs exceed \$200,000 should take priority for referral. There is no prohibition on referring cases under \$200,000. However, the judicious use of limited resources dictates that the Agency first address those sites which promise a better return on the Agency's time and money investments. Where appropriate, cases under \$200,000 have been and should continue to be referred. Selection of cases for referral is a Regional determination which should be based on a variety of factors including strength of evidence, financial viability of defendants and likely return to the Agency including enforcement costs.

Section 122(h) of CERCLA now provides the Agency with the authority necessary to compromise claims for cost recovery actions where the total of all response costs expended at a site is less than \$500,000. This new authority should assist the Agency in addressing the lower dollar value cases without litigation where an appropriate settlement can be made. The Agency is currently developing procedures for settlement of claims under \$500,000.

II. Update of Information

Attached for your review is information on completed removals for each of your Regions. Please review this information and, using the comment field provided, indicate your schedule for referral of cost recovery action. Cost recovery actions may not be appropriate for some sites: for example, where no PRP can be identified, or where the PRPs are not financially viable. If you do not intend to refer the case, please note this fact. Where you decide that cost recovery action is inappropriate, you should explain the decision not to take cost recovery action in a signed memorandum in your files. You should assume that there will eventually be audits of these cases, by Headquarters, and perhaps the Inspector General and Congressional Oversight Committees.

Please use the following categories when completing the comment field for sites where actions will not be referred:

- 1) No PRPs identified
- 2) PRPs not financially viable
- 3) Questionable evidence
- 4) Questionable legal case
- 5) other (specify)

The accuracy and completeness of this information is critical to our ability to demonstrate the effectiveness of EPA's cost recovery program. The current data, which has been provided in response to Congressional requests, indicates that EPA has initiated cost recovery efforts at only 29% of the completed removal sites. (They account for approximately 52% of the available obligations). To the extent

information was available, the above figure on cases subject to cost recovery was determined by subtracting from the universe of completed removals, those where it appeared that cost recovery is inappropriate.

While we believe that our data base may not be current, the low level of case initiation does point out the need for serious management attention. A referral should be planned in this or next years Superfund Comprehensive Accomplishments Plan (SCAP) and so indicated on the attached reports. Where action is not appropriate, it is critical that the data base be adjusted to so indicate. Please provide your comments and schedule for activity on the attached material within two weeks.

III. Initiation of Actions

If, after review of the attached site information, there are any cases which require filing immediately or in the near future, please advise OWPE, OECM and the Environmental Enforcement Section of the Justice Department immediately, so that we may expedite the referral and filing process. All planned referrals should be incorporated into the Integrated SCAP.

We will provide you with updates of removal completions and ongoing remedial actions (similar to the attached charts) on a quarterly basis for your review and comment. We also solicit your suggestions on the chart format and content.

Any questions on this memorandum or the attached information may be addressed to Janet Farella of my staff. She may be reached on FTS 382-2034.

ATTACHMENTS

cc: Edward E. Reich, OECM
David Buente, DOJ
Regional Counsels, Regions I-X

Existing Cost Recovery Guidance

Administrative Records for Decisions on Selection of CERCLA Response Actions, May 29, 1987, OSWER Directive No. 9833.3.

Coordination of EPA and State Actions in Cost Recovery, August 29, 1983, OSWER Directive No. 9832.2.

Cost Recovery Actions/Statute of Limitations, June 12, 1987, OSWER Directive No. 9832.3-1A

Cost Recovery Actions under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), August 26, 1983, OSWER Directive No. 9832.1.

Cost Recovery Referrals, August 3, 1983, OSWER Directive No. 9832.0.

Interim CERCLA Settlement Policy, December 5, 1984, OSWER Directive No. 9835.0.

Interim Guidance on Notice Letters, Negotiations, and Information Exchange, November 19, 1987, OSWER Directive No. 9834.10.

Interim Guidance on Settlements with de Minimis Waste Contributors under Section 122(g) of SARA, June 19, 1987, OSWER Directive No. 9834.7.

Interim Guidance: Streamlining the CERCLA Settlement Decision Process, February 12, 1987, OSWER Directive No. 9835.4.

Policy on Recovering Indirect Costs in CERCLA §107 Cost Recovery Actions, June 27, 1986, OSWER Directive No. 9832.5.

Potentially Responsible Party Search Manual, August 27, 1987, OSWER Directive No. 9834.3-1A.

Procedures for Documenting Costs for CERCLA §107 Actions, January 30, 1985, OSWER Directive No. 9832.0-1a.

Small Cost Recovery Referrals, July 12, 1985, OSWER Directive No. 9832.6.

Timing of CERCLA Cost Recovery Actions, October 7, 1985, OSWER Directive No. 9832.3.

OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE
 MAY 1989
 Program Area: Superfund Enforcement

OBJECTIVE	MEASURE	SPMS CODE	FREQUENCY
Achieve and maintain maximum levels of clean-up through removal enforcement.	<u>Sites with Administrative Order for Removal Action</u> Report sites with an administrative order (unilateral or consent) for removal action signed and issued by EPA within the quarter. Credit is given for one order per site when multiple orders are issued for a removal action at a single site. Excluded from this order are access orders. This is a reporting measure for NPL and Non-NPL sites.	S/E-1	Q 1,2,3,4 By Region
	(a) NPL (b) non-NPL	(a) (b)	Q 1,2,3,4 Q 1,2,3,4 By Region
Achieve maximum levels of reimbursement of Trust Fund monies expended in site clean-up.	<u>Cost Recovery Referral Actions</u> Target and report actions for civil referrals greater than or equal to \$200,000. Credit is given when a Region has referred a civil action to OECM or DOJ seeking reimbursement of past Trust Fund expenditures for removal or remedial response totaling at least \$200,000 under Section 107 of CERCLA. _/	S/E-2*	Q 1,2,3,4 By Region
	(a) 107 Referrals* (b) 106/107 Referrals*	(a)* (b)*	Q 1,2,3,4 Q 1,2,3,4 By Region
	<u>Cost Recovery Judicial Settlements</u> Report resolution of judicial action when: a settlement is entered in the court fully addressing the complaint with all parties, or the case is withdrawn or dismissed, or a trial has concluded and judgement entered. Resolution for additional cost recovery action will count only if it is independent of other actions.	S/E-3	Q 1,2,3,4 By Region

_/ See Definitions

* Indicates a targeted activity

OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE
1989
Program Area: Superfund Enforcement

OBJECTIVE	MEASURES	SPMS CODE	FREQUENCY
Monitor identification, assessment and cleanup of Federal Facilities.	<u>Cost Recovery Administrative Actions</u> Target and Report administrative actions, for sites where the Region has executed an administrative settlement with PRPs that provides for reimbursement of Trust Fund money under Section 107 and 122(h)(1) of CERCLA. /	S/E-4*	Q 1,2,3,4 By Region
	<u>NPL Federal Facility (FF) Activity</u> For all Federal Facilities listed in the FF docket, the following activities are measured by site:		
	<u>Report Preliminary Assessment (PAs) completed.</u> Credit is given for approval of PA submitted by the Federal Agency.	S/E-5	Q 1,2,3,4 By Region
	<u>Site Inspection (SIs) completed</u> Credit is given for approval of SI submitted by the Federal Agency (this includes both screening SIs and listing SIs).	S/E-6	Q 1,2,3,4 By Region
	<u>For Facilities on the NPL or Proposed for the NPL</u> <u>Target and report Interagency Agreements</u> signed at a NPL or proposed NPL facility for a RI/FS/RD/RA or RD/RA only. Credit is given for any of the following: - A signed Interagency Agreement for a RI/FS/RD/RA or RD/RA only;	S/E-7*	Q 1,2,3,4 By Region

/ See Definitions

* Indicates a targeted activity

SUPERFUND ENFORCEMENT DEFINITIONS

FY 1989

Sites with Administrative Orders for Removal Actions

A section 106 administrative order for removal action is counted when the order (unilateral or consent) has been signed and issued by EPA within the quarter and entered in CERCLIS. Credit is given for one order per site when multiple orders are issued for a removal action at a single site. Excluded from this order are access orders. This is reporting measure for NPL and Non-NPL sites.

*S/E-2

Cost Recovery Referral Actions

Targets for Section 107 and combined Sections 106/107 referrals are set separately. Actions taken under S/C-5(a) and S/C-5(b) which result in a Cost Recovery Referral meeting (a) or (b) below may also count in this category.

- (a) Credit is given when a Region has referred a civil action to OECM or DOJ (as reflected in the OECM docket and CERCLIS) seeking reimbursement of past Trust Fund expenditures for a removal or remedial response totaling at least \$200,000 under Section 107 of CERCLA. Proof of claim bankruptcy actions will not count against this target. Targets in this category must include at a minimum all responses with expenditures greater than or equal to \$200,000 where there is a potential statute of limitation problem, and there are viable PRPs. Such sites are to be identified to the program office.
- (b) Credit is given when a Region has referred a civil action to OECM or DOJ (as reflected in the OECM docket and CERCLIS) seeking reimbursement of past Trust Fund expenditures for a removal or remedial response totaling at least \$200,000 under Section 107 of CERCLA and where there is a Section 106 action for a remedial design or remedial action. Proof of claim bankruptcy actions do not count against this target.

*S/E-3

Cost Recovery Judicial Settlements

Resolution of judicial action is credited when: a settlement is entered in the court fully addressing the complaint with all parties, or the case is withdrawn or dismissed, or a trial has concluded and judgement entered, and action has been recorded and documented in CERCLIS. Resolution for additional cost recovery will count only if it is independent of other actions.

*S/E4

Cost Recovery Administrative Actions

For administrative actions, credit is given for sites where the Region has executed an administrative settlement with PRPs that provides for reimbursement of Trust Fund money under Section 107 of CERCLA. The effective date of the administrative order as entered into CERCLIS determines when the settlement is counted. When no settlement documents exist in administrative settlements, the date funds are received by the Financial Management Division determines the quarter in which the settlement is counted. This target includes cost recovery under Section 122 (h)(1) for past removal or remedial expenditures. Cost recovery for reimbursement of oversight or miscellaneous expenses (e.g. expenses incurred in preparing the order, PRP Searches, etc.) under Section 106/122 settlements for response action does not count against this target.

For all facilities listed on the Federal Facilities Docket:

S/E-5

Preliminary Assessments (PAs) completed: Credit is given for approval of PA submitted by the Federal Agency as recorded and documented in CERCLIS.

S/E-6

Site Inspection (SIs) completed: Credit is given for approval of SI submitted by the Federal Agency as recorded and documented in CERCLIS (this includes both screening SIs and listing SIs.)

For Facilities on the NPL or Proposed for the NPL

*S/E-7

Interagency Agreements signed at a NPL or proposed NPL facility for a RI/FS/RD/RA or RD/RA only. Credit is given for the following when recorded and documented in CERCLIS:

- A signed Interagency Agreement for a RI/FS/RD/RA or RD/RA,
- Issuance of Section 30008(h) corrective action order,
- Referral of a Section 106 A.O. to the Department of Justice for concurrence,
- Issuance of a RCRA permit addressing all releases and all CERCLA requirements or
- A formal referral has been made to AA-OSWER for dispute resolution.

A site can only receive credit once under this measure.

S/E-4 \$107 Cost Recovery Actions Initiated*

\$107 cost recovery actions for removal or remedial actions are initiated when the actions are referred to Headquarters. These are \$107 only referrals. Referrals for bankruptcy cases (proof of claims) are included in this target. The date on the referral transmittal letter to Headquarters determines the quarter in which the referral is counted.

/E-5 \$107 Cost Recovery Cases Resolved*

Target is for resolution of either (a) judicial or (b) administrative cost recovery actions. Resolution of judicial action occurs when there is a full settlement with all parties against whom a case was brought for all claims, the case is withdrawn or dismissed, or a trial on the full merits has begun. For administrative actions the date of the letter transmitting the settlement determines when the settlement is counted. When no settlement documents exist in administrative settlements, the date funds are received by the Financial Management Division determines the quarter in which the settlement is counted.

~~S/E-6 NPL Federal Facility Activity~~

~~For NPL final or proposed Federal Facilities, the following activities are measured by site:~~

- ~~(a) the number of Preliminary Assessments (PAs) completed. Credit is given in the same manner as PAs under S/F-1 except that the PA is received from the Federal Facility.~~
- ~~(b) the number of agreements signed for RI/FS (first or subsequent). Credit is given when a federal entity enters into a Memorandum of Understanding, Interagency Agreement, Administrative Order or Consent Agreement for RI/FS. The start date is the signature date by EPA on one of the above documents.~~
- ~~(c) a remedy has been selected.~~
- ~~(d) an RD (first or subsequent) has started.~~
- ~~(e) an RA (first or subsequent) has started.~~

* indicates a targeted activity

OFFICE OF SOLID WASTE EMERGENCY RESPONSE

Program Area: Site and Enforcement

1988

OBJECTIVE	MEASURE	SPMS CODE	FREQUENCY
Achieve maximum levels of reimbursement of Trust Fund monies expended in site cleanup.	<u>\$107 Cost Recovery Actions Initiated*/</u> Specify number of judicial referrals to HQ for cost recovery of removal or remedial actions. These are \$107 only referrals.	S/E-4	Q1,2,3,4 By Region
	<u>\$107 Cost Recovery Cases Resolved*/</u> (a) Judicial (b) Administrative	S/E-5	Q1,2,3,4 By Region
Monitor identification, assessment and cleanup of Federal facilities.	<u>NPL Federal Facility Activity /</u> (a) Specify no. of NPL Federal Facilities where Preliminary Assessments (PAs) have been completed. (b) Specify no. of agreements signed for RI/FS. (first or subsequent). (c) Specify no. of NPL FF at which a remedy has been selected. (d) Specify no. of NPL FF at which RD has started (first or subsequent). (e) Specify no. of NPL FF at which RA has started (first or subsequent). / Definitions follow at the end of program measures *This measure requires Regional target	S/E-6	Q1,2,3,4 By Region

CHEAT SHEET

SARA STATUTE OF LIMITATIONS FOR COST RECOVERY

There are basically 5 different statute of limitations created by SARA for cost recovery actions.

1. Removal Actions (True removals, RIFS, RD)-- 3 yrs. from the date of completion. → *Ⓚ demobilizes or scope of work for Action Memo completed*
2. Removal Actions with § 104(c)(1)(C) Waivers -- 6 yrs. from the date Regional Administrator signs waiver.
3. Removal Actions followed by the start of on-site construction for a Remedial Action within 3 yrs. of completion of removal-- 6 yrs. from start of RA.
4. Remedial Actions (physical on-site construction of remedy)-- 6 yrs. from the start of RA (indicated by signing of RA contract).
5. Response Actions (costs) after entry of declaratory judgment on liability for costs--3 yrs. after date of completion of all response action.

US Environmental Protection Agency

*Cost Recovery Conference
Atlanta, Georgia
March 8 - 10, 1988*

Full Costing for Superfund Sites

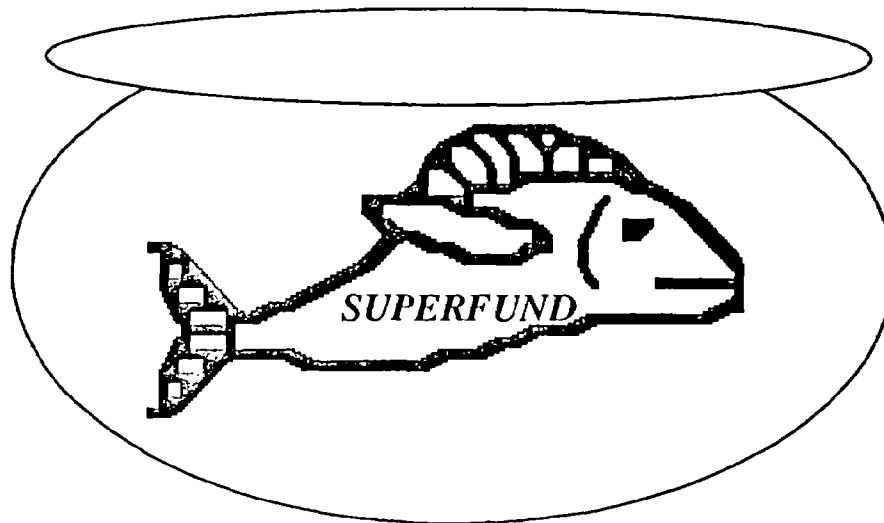


Identifying All Direct and Indirect Charges

David P. Ryan, Comptroller

PROPER ACCOUNTING REQUIRES

- Stringent funds control
- Complete records
- Accurate reporting



THERE ARE TWO COST CATEGORIES

Direct costs are those which can be identified readily by site, such as:

- Salaries
- Travel
- Contracts

Indirect costs are those which relate to all sites, such as:

- Administrative management
- Program management

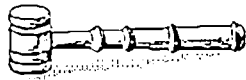
UNDER CERCLA, WE HAD MAJOR SUCCESSES



Policies documented



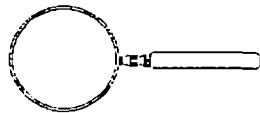
Rates issued, FY 1983-86



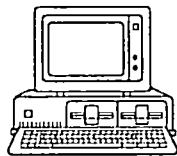
Rates used



Testimony successful

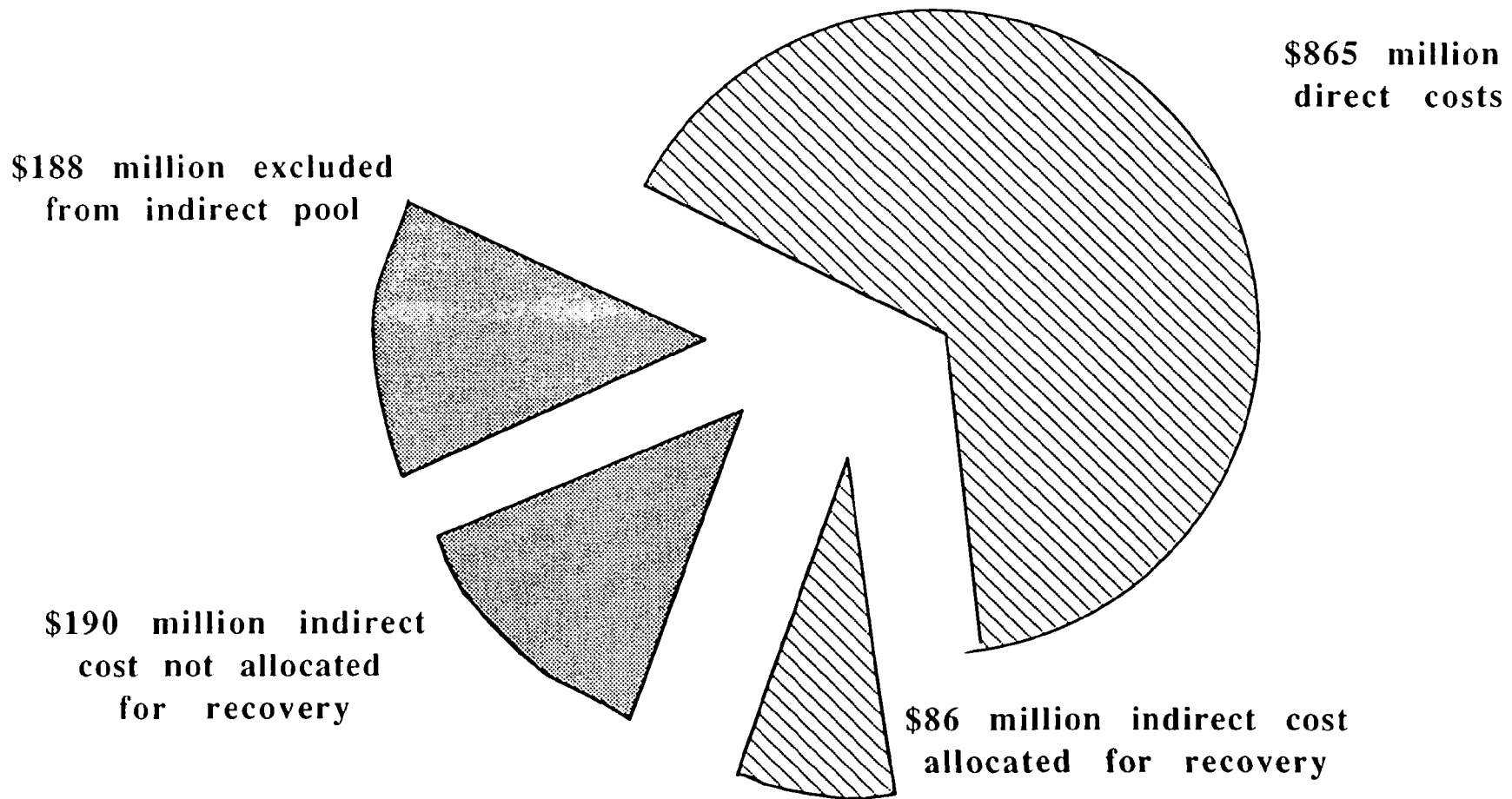


Rates accepted



Computations streamlined

HOWEVER, WE DID NOT ACCOUNT FOR ALL SUPERFUND COSTS



Total \$1.3 Billion

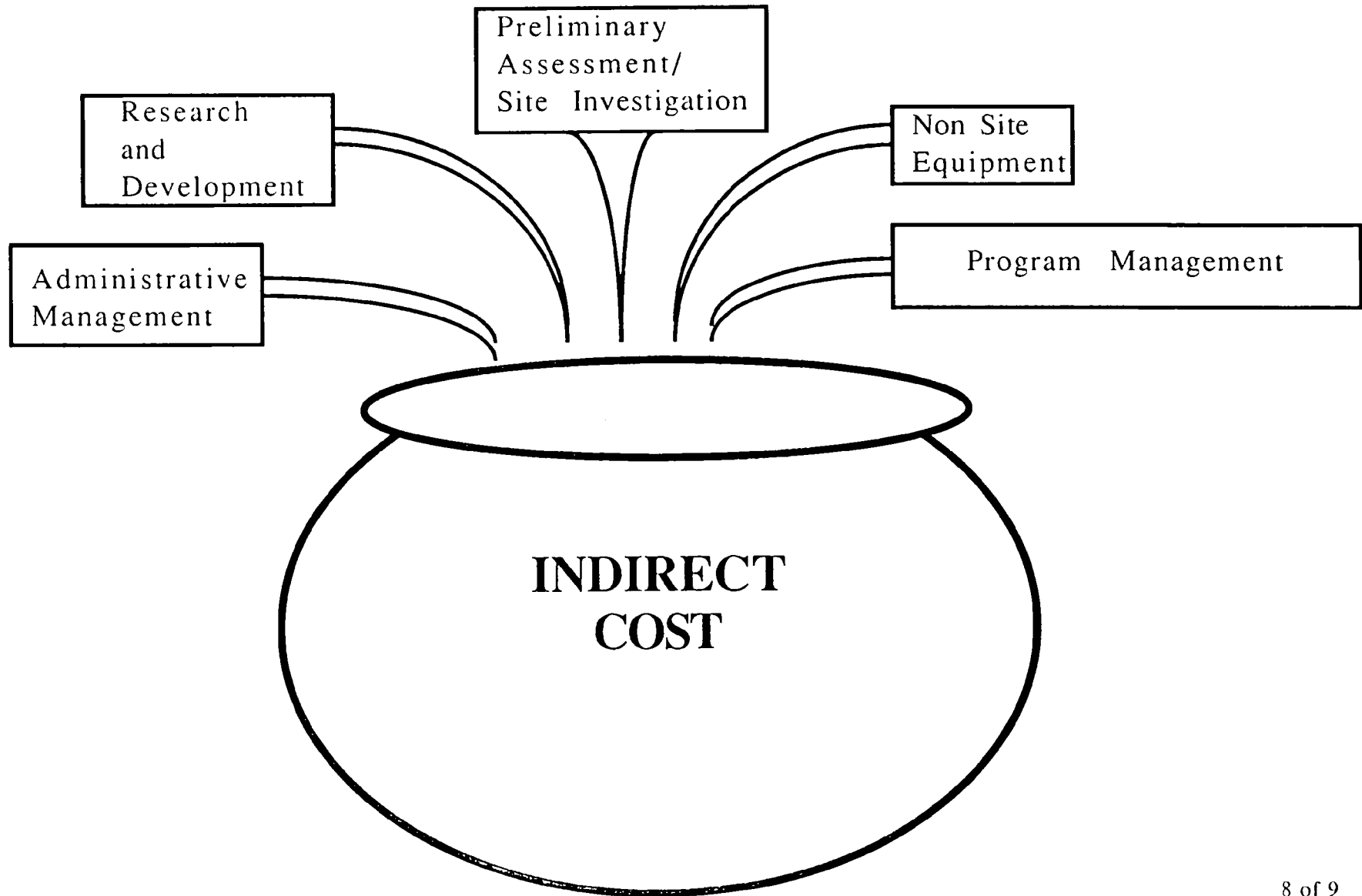
UNDER SARA WE CHANGED OUR APPROACH

- Proper accounting requirements
- Congressional expectations
- Revenue short fall

OUR APPROACH MUST BE FAIR, REASONABLE, SUPPORTABLE

- | | Y | N |
|---|--------------------------|-------------------------------------|
| 1. Non superfund costs? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. Costs from sites with non viable PRPs? | | |
| A. Direct costs? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| B. Indirect costs? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. Unrecovered costs from settlements? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. Prior year costs: | | |
| A. Exclusions from indirect cost pool? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| B. Indirect costs not allocated? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C. All FY81 and FY82 indirect costs | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

NEW MODEL INCLUDES ALL INDIRECT COSTS



MY PLEDGE TO YOU:

- Account for all direct costs
- Account for all indirect costs
- Help you understand the process and sustain challenges in cost recovery

INTEREST CALCULATION

USING

A

SPREADSHEET

METHODOLOGY

CHAPTER III.

CALCULATION OF INTEREST COSTS ON SITE DOCUMENTATION PACKAGES

SECTION I INTRODUCTION

This chapter represents Region V interim guidance and is in effect until such time as superseded by an EPA national policy guidance.

Although the accounting concept of the time-value of money is well known and EPA has consistently applied interest on accounts payable to the agency, the necessity of assessing interest on all Superfund sites was not recognized until this authority was specifically authorized by SARA. Generally, per SARA, interest begins accruing after the latter of "(i) the date payment of a specified amount of a specified amount is demanded in writing, or (ii) the date of the expenditure."

During the last quarter of 1987, guidance has been issued urging that demand letters be issued prior to the costs incurred on the site. This would start the interest time clock at a early stage. At the present time, this is the exception rather than the rule. Therefore, site costs must be divided between pre- and post-demand letter expenditures.

SECTION II MECHANIZATION AND INTEREST CALCULATIONS

There are several avenues that may be taken to calculate interest costs on particular site. Each will be mentioned and discussed in the following paragraphs.

A. FMS Calculates on Running Expenditures.

This concept makes some very broad assumptions.

One, that there is, and always will be, one and only demand letter date from which calculate interest. (This means that no later judicial or negotiated decision could change the date).

Two, that FMS be broadened to include contingent recoveries of interest. [In the private sector, contingent liabilities are usually included in the footnotes to the annual financial statements, but only reflected in the accounting system. The GAO would have to be contacted to see if and how contingent recoveries can be handled in the EPA accounting system.]

Three, that a payment date can be found within the accounting system for EVERY site-specific payment made. At the present time, there still exists pre-1986 fiscal year contracts that were obligated and paid on a non-site-specific basis.

B. A Transactional level data base is created from live FMS data and has the ability to calculate interest on an as-needed basis.

DRAFT

This methodology is conceptually preferable but poses a few issues. If a subsystem is not built with the umbrella of FMS, then there are two other options:

One option would be to use the transactional database downloaded from FMS to STARS as the basis for the interest calculations. The assurance of the integrity of this data would be very high, due to the extensive quality assurance procedures required by STARS, which would engender a corresponding confidence level in the interest calculation.

Since STARS is currently in the prototype phase, this "enhancement" might detract from the on-going operation and smooth implementation.

A second option would be to download transaction level site payment information to a Regional Logical Mainframe or a Local Area Network, where the interest calculations could be made via any standard commercial database program. The region would only run interest reports on an as-requested basis. Interest could be recalculated on different dates if there is some disagreement between the regional counsel and the responsible parties as to the interpretation of the demand letter date for interest.

The third option is a spreadsheet approach. A spreadsheet approach seems to be the only alternative until some database applications for interest calculations are developed.

A spreadsheet approach, as presented here, is very inherently cumbersome and forces the need to aggregate data into pools that can be handled more easily.

One advantage of spreadsheets is that the method and procedure for calculating interest is more visible to the lay person. This will facilitate EPA responses to any objections by responsible parties on their interest assessments.

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SECTION III ACCOUNTING ASSUMPTIONS

In order to devise of a methodology for assessing interest, certain accounting assumptions concerning payment dates need to be made.

The accounting assumptions can be divided into general and payment-type specific assumptions.

Payment-Type Assumptions

1.) Payroll costs are assumed to be incurred on the 10th day following the close of a given pay period. This is the date by which financial institutions must credit EPA employees accounts. Employees that are not paid via direct deposit are mailed checks with this date on them.

While Treasury may debit the Trust Fund on a the date that the check actually returns to them, the check paid date is more visible and easily measured.

The Cost Summary System prints out the detail cost summary for payroll costs. Additionally, it prints out monthly payroll cost reports using the Treasury Paid Date. The monthly payroll cost is input from the report to the spreadsheet.

2.) Travel costs are assumed to be paid as of the US Treasury confirmation date for the specific treasury schedule for the travel payment. While travel advances may be issued, they are not charged against the Superfund appropriation until the travel voucher is processed. The closest number in the FMS that approximates this date is the Schedule date. The Schedule date is the date that the schedule is transmitted to Treasury. The Treasury confirmation date is the that Treasury issues the checks.

Every invoice and treasury schedule must be looked at in order to determine the treasury schedule confirmation date. This information is input into the automated Cost Summary System. The reports that the Cost Summary System generates used to have to be typed on Wordprocessors. Additionally, the Cost Summary System generates total monthly payments made for travel based upon the Treasury Confirmation Date. The monthly report is used as the raw data for the travel costs in the interest worksheet.

3.) Indirect costs are assessed against allocable regional hours charged to the site. Therefore, we have used the paid date for the allocable hours as the paid date for indirect costs.

The Regional Cost Summary System calculates indirect costs based

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upon the hours charged to the site by employees in the allocation pool (allocable employees have certain responsibility center / region office codes in the account numbers). The indirect costs are reported chronologically first by fiscal year and pay period and then by employee. The monthly indirect cost report summarizes these indirect costs by the paid date for a given pay period. The paid date amounts are then summarized on a monthly basis. The numbers from this report are input directly into the spreadsheet.

4.) Interest on miscellaneous costs are assessed using the Treasury Confirmation date.

5.) Interest on State Cooperative Assistance Agreements is calculated based upon the EPA Schedule date for the given letter of credit drawdown request. While the states may incur expenses over a given period of time, their costs are not reflected in the Trust Fund until a drawdown request is processed.

6.) Interest on EPA contractual expenditures is calculated from the Treasury confirmation date.

Where costs were incurred on contracts that were not billed site-specifically, the total payments, for each month covered by the service period for the work assignment, were input into the spreadsheet. The total site cost amount reported by the contractor in the letter report is divided by the total payments made to the contractors for the months covered by the work assignment. This percentage is applied to the total billed by the contractor in every month to derive the site's proportionate share of the costs. [An analysis of contractor billings over the life-cycle of site might indicate whether this is a valid assumption].

7.) Interest calculations on Inter-Agency Agreement costs would depend upon the reimbursement methods for the given agency..

Where a reimbursement voucher is submitted to EPA, either the date of schedule or the date Treasury recognizes the transfer could be used.

Agencies that receive their own Superfund Allowance (separately from EPA) would most likely have to perform a separate interest calculation on their costs.

General Payment Assumptions

1.) In order to keep the spreadsheet within a manageable proportion, it was decided to aggregate costs monthly.

2.) In order to forestall daily interest calculations, all current month costs are assumed to be paid on the 15th of the month. This is accomplished by only assessing half of the monthly interest rate against the current month costs, while costs carried over from the previous month are assessed the full interest rate.

DRAFT

3.) Interest is compounded on a fiscal year basis. This is accomplished by adding the total interest assessed for given year to the principal for the first month of the subsequent fiscal year.

DRAFT

CUMULATIVE COST SUMMARY
 VERONA WELLFIELD, MI.
 SUPERFUND SITE #51
 PREPARED 1/6/87

EPA EXPENDITURES

EPA PAYROLL --		
HEADQUARTERS	\$	4,215.40
REGIONAL		144,488.91
INDIRECT COST - REGION		430,277.70
EPA TRAVEL --		
HEADQUARTERS		2,153.54
REGIONAL		38,570.29
REGION V/ MDNR COOPERATIVE AGREEMENT --		158,166.00
OTHER REGION V COSTS --		706.67
OSC LET CONTRACT --		
SILVER SPRING WATER COMPANY		27,877.25
ERCS CONTRACT --		
PEDCO ENVIRONMENTAL INC.		475,627.90
INTERAGENCY AGREEMENT -- COE		1,607.31
NATIONAL LAB CONTRACT --		92,373.42
TAT CONTRACT -- WESTON (68-01-6669)		22,934.57
TAT CONTRACT -- E & E (68-01-5158)		23,434.52
TES CONTRACT -- GCA (68-01-6769)		1,350.80
-- JACOBS (68-01-7351)		101.42
-- CDM (68-01-7331)		2,215.21
OFFICE OF THE INSPECTOR GENERAL --		
TICHENOR, RESLER, & EICHE (69-01-6985)		4,884.36
NATIONAL ENFORCEMENT INVESTIGATION CENTER --		
TECHLAW (68-01-7369)		21,678.22
ENVIRONMENTAL EMERGENCY RESPONSE UNIT CONTRACT --		
IT CORPORATION (68-01-3069)		325.93
REM CONTRACT --		
--CH2M HILL (68-01-6692)		
REMEDIAL ACTION PLANS	\$	26,452.69
COMMUNITY RELATIONS		5,529.15
INITIAL REMEDIAL MEASURE	\$	2,042,194.60
LESS MDNR COST SHARE	(204,219.46)	1,837,975.14

REMEDIAL INVESTIGATION	907,211.56	
FEASIBILITY STUDY	434,008.03	
	-----	3,211,176.57
--CH2M HILL (68-01-7251)		
REMEDIAL DESIGN (TSRR)	\$ 109,021.85	
REMEDIAL ACTION (TSRR)	\$ 2,199,171.11	
LESS MDNR PURCHD. PIPE	(164,160.00)	
LESS MDNR SHARE OF BAL.	(203,501.11)	1,831,510.00
RI/FS		
(MARSHALLING YARD & ANNEX)	19,477.97	
	-----	1,960,009.82
CAMP DRESSER & MCKEE (68-01-6939)		3,697.37
BANKRUPTCY PROCEEDS		(101,694.23)
TOTAL EPA COSTS BEFORE INTEREST	\$ 6,526,178.95	
	=====	
Pre-judgement Interest - through February 16th, 1988		679,277.67

TOTAL EPA COSTS FOR VERONA WELLFIELD	\$ 7,205,456.62	
	=====	

US EPA REGION V CUMULATIVE MONTHLY PERSONNEL COST REPORT
 HAZARDOUS SUBSTANCE RESPONSE CASE # 51
 VERONA WELLFIELD, MI
 THROUGH PAY PERIOD 20 OF FISCAL YEAR 1987

EMPLOYEE NAME	FISCAL YEAR	PAY PERIOD	OFFICE CODE	PAY DATE	PAYROLL HOURS	PAYROLL COSTS	CUMULATIVE COSTS
OSTRODKA, STEPHEN L.	83	22	F	8/ 2/83	27.0	472.07	11,400.44
TALBERT, PIERRE	83	22	B	8/ 2/83	1.0	19.73	11,420.17
VANDERLAAN, GREGORY A.	83	22	F	8/ 2/83	8.0	170.30	11,590.47
BARTELT, RICHARD	83	23	F	8/16/83	13.0	317.71	11,908.18
OSTRODKA, STEPHEN L.	83	23	F	8/16/83	80.0	1,398.74	13,306.92
BARTELT, RICHARD	83	24	F	8/30/83	1.0	24.44	13,331.36
OSTRODKA, STEPHEN L.	83	24	F	8/30/83	54.0	944.15	14,275.51
TOTAL PER MONTH OF	AUGUST	OF 1983			184.0	3,347.14	
FILIPPINI, MARK G.	83	25	F	9/13/83	4.0	43.42	14,318.93
OSTRODKA, STEPHEN L.	83	26	F	9/27/83	9.0	157.35	14,476.28
VANDERLAAN, GREGORY A.	83	26	F	9/27/83	8.0	170.30	14,646.58
TOTAL PER MONTH OF	SEPTEMBER	OF 1983			21.0	371.07	
DIKINIS, JONAS A.	83	27	F	10/11/83	24.0	418.38	15,064.96
OSTRODKA, STEPHEN L.	83	27	F	10/11/83	16.0	279.68	15,344.64
TOTAL PER MONTH OF	OCTOBER	OF 1983			40.0	698.06	
DIKINIS, JONAS A.	84	03	F	11/ 8/83	46.0	801.84	16,146.48
PHILLIPS, MARSHA	84	03	W	11/ 8/83	0.5	5.19	16,151.67
CAPLICE, DANIEL M.	84	04	F	11/22/83	13.0	146.19	16,297.86
DIKINIS, JONAS A.	84	04	F	11/22/83	48.0	836.72	17,134.58
TALBERT, PIERRE	84	04	B	11/22/83	1.0	19.98	17,154.56
TOTAL PER MONTH OF	NOVEMBER	OF 1983			108.5	1,809.92	
FRYE, GILBERT	84	05	W	12/ 6/83	14.0	259.27	17,413.83
MORRIS, JOHN V.	84	05	W	12/ 6/83	6.0	105.66	17,519.49
PARIKH, PANKAJ J.	84	05	W	12/ 6/83	17.0	190.33	17,709.82
PARUCHURI, BABU	84	05	W	12/ 6/83	20.0	267.44	17,977.26
PHILLIPS, MARSHA	84	05	W	12/ 6/83	1.0	10.39	17,987.65
SCHMIDT, LARRY	84	05	W	12/ 6/83	15.0	199.21	18,186.86
CAPLICE, DANIEL M.	84	06	F	12/20/83	27.0	311.29	18,498.15
DIKINIS, JONAS A.	84	06	F	12/20/83	66.0	1,150.49	19,648.64
FLYNN, YVONNE H.	84	06	W	12/20/83	4.0	71.81	19,720.45
FRYE, GILBERT	84	06	W	12/20/83	1.0	18.51	19,738.96
JOSEPH, CHACKO T.	84	06	W	12/20/83	5.0	83.99	19,822.95
KING, ERNEST	84	06	W	12/20/83	6.0	103.24	19,926.19
PARIKH, PANKAJ J.	84	06	W	12/20/83	4.0	44.76	19,970.95
PARUCHURI, BABU	84	06	W	12/20/83	27.0	361.07	20,332.02
SCHMIDT, LARRY	84	06	W	12/20/83	8.0	106.25	20,438.27
ULLRICH, DAVID A.	84	06	B	12/20/83	1.0	30.66	20,468.93
TOTAL PER MONTH OF	DECEMBER	OF 1983			222.0	3,314.37	

IPA REGION V CUMULATIVE MONTHLY TRAVEL COST REPORT
 HAZARDOUS SUBSTANCE RESPONSE SITE # 51
 VERONA WELLFIELD , MI
 THROUGH PAY PERIOD 20 OF FISCAL YEAR 1987

EMPLOYEE NAME	TRAVEL VOUCHER NUMBER	TREASURY SCHEDULE DATE	TRAVEL COSTS	CUMULATIVE TRAVEL COST
TANAKA, JOHN C.	70611	11/24/86	349.11	32,920.38
TOTAL PER MONTH OF	NOVEMBER	OF 1986	784.10	
REYNOLDS, WILLIAM L.	70018	12/ 3/86	279.82	33,200.20
TANAKA, JOHN C.	70993	12/11/86	309.28	33,509.48
TOTAL PER MONTH OF	DECEMBER	OF 1986	589.10	
GRIMES, ROGER M.	71300	1/ 2/87	452.41	33,961.89
TANAKA, JOHN C.	71454	1/ 8/87	333.82	34,295.71
TANAKA, JOHN C.	71615	1/16/87	249.18	34,544.89
WHIPPO, ROBERT E.	71401	1/ 8/87	400.00	34,944.89
TOTAL PER MONTH OF	JANUARY	OF 1987	1,435.41	
TANAKA, JOHN C.	72218	2/26/87	247.05	35,191.94
TANAKA, JOHN C.	71848	3/18/87	223.17	35,415.11
TANAKA, JOHN C.	72297	3/10/87	182.93	35,598.04
TOTAL PER MONTH OF	MARCH	OF 1987	406.10	
GRIMES, ROGER M.	72815	4/10/87	194.00	35,792.04
GRIMES, ROGER M.	73131	4/10/87	424.25	36,216.29
TANAKA, JOHN C.	72991	4/ 9/87	347.96	36,564.25
TANAKA, JOHN C.	73367	4/10/87	249.46	36,813.71
TOTAL PER MONTH OF	APRIL	OF 1987	1,215.67	
GRIMES, ROGER M.	73926	6/ 8/87	174.60	36,988.31
GRIMES, ROGER M.	73623	7/ 7/87	339.63	37,327.94
GRIMES, ROGER M.	73925	7/ 7/87	250.52	37,578.46
GRIMES, ROGER M.	74074	7/24/87	253.63	37,832.09
GRIMES, ROGER M.	74743	7/29/87	400.60	38,232.69
GRIMES, ROGER M.	75424	7/24/87	337.60	38,570.29
TOTAL PER MONTH OF	JULY	OF 1987	1,581.98	
			38,570.29	
			38,570.29	

US EPA REGION V CUMULATIVE MONTHLY INDIRECT REPORT
HAZARDOUS SUBSTANCE RESPONSE SITE #
VERONA WELLFIELD , MI
THROUGH PAY PERIOD 20 OF FISCAL YEAR 1987

EMPLOYEE NAME	FISCAL YEAR	PAY PERIOD	OFFICE CODE	PAY DATE	PAYROLL HOURS	INDIRECT COSTS	INDIRECT RATE	CUMULATIVE COSTS
KRATZMEYER, JACK	85	09	F	2/12/85	20.4	1,081.20	53.00	1,081.20
KRATZMEYER, JACK	85	10	F	2/26/85	14.0	742.00	53.00	1,823.20
TOTAL PER THE MONTH OF FEBRUARY OF 1985					34.4	1,823.20		
DIKINIS, JONAS A.	85	11	F	3/12/85	18.0	954.00	53.00	2,777.20
KRATZMEYER, JACK	85	11	F	3/12/85	22.8	1,208.40	53.00	3,985.60
KRATZMEYER, JACK	85	12	F	3/26/85	23.5	1,351.50	53.00	5,337.10
TOTAL PER THE MONTH OF MARCH OF 1985					66.3	3,513.90		
KRATZMEYER, JACK	85	13	F	4/ 9/85	37.4	1,982.20	53.00	7,319.30
KRATZMEYER, JACK	85	14	F	4/23/85	9.3	492.90	53.00	7,812.20
TOTAL PER THE MONTH OF APRIL OF 1985					46.7	2,475.10		
KRATZMEYER, JACK	85	15	F	05/ 7/85	28.0	1,484.00	53.00	9,296.20
KRATZMEYER, JACK	85	16	F	05/21/85	49.4	2,618.20	53.00	11,914.40
TOTAL PER THE MONTH OF MAY OF 1985					77.4	4,102.20		
KRATZMEYER, JACK	85	17	F	6/ 4/85	39.8	2,109.40	53.00	14,023.80
KRATZMEYER, JACK	85	18	F	6/18/85	32.3	1,711.90	53.00	15,735.70
TOTAL PER THE MONTH OF JUNE OF 1985					72.1	3,821.30		
KRATZMEYER, JACK	85	19	F	7/ 2/85	45.2	2,395.60	53.00	18,131.30
KRATZMEYER, JACK	85	20	F	7/16/85	33.0	1,749.00	53.00	19,880.30
KRATZMEYER, JACK	85	21	F	7/30/85	50.0	2,650.00	53.00	22,530.30
TOTAL PER THE MONTH OF JULY OF 1985					128.2	6,794.60		
KRATZMEYER, JACK	85	22	F	8/13/85	64.6	3,423.80	53.00	25,954.10
KRATZMEYER, JACK	85	23	F	8/27/85	40.8	2,162.40	53.00	28,116.50
TOTAL PER THE MONTH OF AUGUST OF 1985					105.4	5,586.20		
KRATZMEYER, JACK	85	24	F	9/10/85	18.7	991.10	53.00	29,107.60
KRATZMEYER, JACK	85	25	F	9/24/85	13.6	720.80	53.00	29,828.40
TOTAL PER THE MONTH OF SEPTEMBER OF 1985					32.3	1,711.90		
KRATZMEYER, JACK	85	26	F	10/ 8/85	1.7	90.10	53.00	29,918.50
KRATZMEYER, JACK	86	01	F	10/23/85	13.6	693.60	51.00	30,612.10
TOTAL PER THE MONTH OF OCTOBER OF 1985					15.3	783.70		

[DEMAND LETTER DATE FOR INTEREST]
 [Assessment is March 21st, 1986]
 [First full month is April 1986]

WORKSHEET TO CALCULATE INTEREST ASSESSMENT
 For Verona Wellfield, MI.
 Superfund Site # 51
 Costs as of July 31st, 1987
 Interest calculated through February 16th.

Prepared by R. Hackley, 1/6/1987

MONTH	CALENDAR YEAR	CUMULATIVE COSTS AS OF BEGINNING OF MONTH	EPA PAYROLL HEADQUARTERS	EPA PAYROLL REGION V	EPA INDIRECT COSTS	EPA TRAVEL HEADQUARTERS	EPA TRAVEL REGION V	OTHER REGION V COSTS
AUGUST	1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEPTEMBER	1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FISCAL YEAR 1985 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00
OCTOBER	1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NOVEMBER	1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DECEMBER	1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JANUARY	1986	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEBRUARY	1986	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MARCH	1986	0.00	2,973.84	116,859.46	378,237.30	2,142.88	30,428.15	706.67
APRIL	1986	4,253,592.94	0.00	1,056.30	2,293.00	0.00	291.25	0.00
MAY	1986	4,283,484.27	0.00	1,563.18	3,009.00	0.00	0.00	0.00
JUNE	1986	4,306,227.64	0.00	747.46	1,249.50	0.00	0.00	0.00
JULY	1986	4,369,428.68	155.21	3,019.96	7,293.00	0.00	280.11	0.00
AUGUST	1986	4,383,123.84	0.00	1,747.71	2,448.00	0.00	0.00	0.00
SEPTEMBER	1986	4,450,876.37	4.90	883.84	1,479.00	0.00	0.00	0.00
FISCAL YEAR 1986 TOTALS			3,133.95	125,877.91	396,010.80	2,142.88	30,999.51	706.67
OCTOBER	1986	4,652,623.57	0.00	1,399.88	1,632.00	0.00	1,136.77	0.00
NOVEMBER	1986	4,646,938.78	39.74	1,610.59	4,207.50	0.00	784.10	0.00
DECEMBER	1986	4,654,606.90	0.00	2,440.98	5,151.00	0.00	589.10	0.00
JANUARY	1987	4,930,223.58	0.00	1,356.57	2,193.00	0.00	1,435.41	0.00
FEBRUARY	1987	5,798,249.74	240.03	2,116.71	4,360.50	0.00	247.05	0.00
MARCH	1987	6,011,055.97	324.69	930.64	2,550.00	8.10	406.10	0.00
APRIL	1987	6,219,659.91	0.00	1,632.87	3,340.50	0.00	1,215.67	0.00
MAY	1987	6,456,776.27	139.00	2,586.60	2,876.40	0.00	0.00	0.00
JUNE	1987	6,595,222.12	163.86	3,237.56	5,610.00	0.00	174.60	0.00
JULY	1987	6,667,042.82	174.13	1,298.60	2,346.00	0.00	1,581.98	0.00
AUGUST	1987	6,687,584.35	0.00	0.00	0.00	0.00	0.00	0.00
SEPTEMBER	1987	6,687,584.35	0.00	0.00	0.00	0.00	0.00	0.00
FISCAL YEAR 1987 TOTALS			1,081.45	18,611.00	34,266.90	8.10	7,570.78	0.00
OCTOBER	1987	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
NOVEMBER	1987	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
DECEMBER	1987	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
JANUARY	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
FEBRUARY	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
MARCH	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
APRIL	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
MAY	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
JUNE	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
JULY	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
AUGUST	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
SEPTEMBER	1988	7,020,810.20	0.00	0.00	0.00	0.00	0.00	0.00
FISCAL YEAR 1988 TOTALS			0.00	0.00	0.00	0.00	0.00	0.00
HISTORY TO DATE TOTALS			4,215.40	144,488.91	430,277.70	2,150.98	38,570.29	706.67

MDNR COOPERATIVE AGREEMENT

TOTAL IRM =	2,042,194.60	REM CH2M-HILL LESS	2,327,670.93
LESS 10% MDNR	204,219.46	STATE PURCHASED PIPE	-164,160.00
		STATE COST SHARE (10%)	-203,501.11
	<u>1,837,975.14</u>		<u>1,960,009.82</u>

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ERCS CONTRACT PEDCO ENVIRONMENTAL (68-01-6894)	INTERAGENCY AGREEMENT	NATIONAL LABORATORY CONTRACT	TAT CONTRACT WESTON (68-01-6669)	TAT CONTRACT E & E (68-01-5138)	TES CONTRACT OCA (68-01-6769)	TES CONTRACT JACOBS (68-01-7331)	TES CONTRACT CDM (68-01-7369)	OIG CONTRACT T, R, & E (68-01-7331)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
468,516.19	1,607.31	92,373.42	19,397.38	23,434.52	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	84.18	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	493.96	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	770.66	0.00	0.00	0.00
0.00	0.00	0.00	2,042.88	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,553.56
0.00	0.00	0.00	387.84	0.00	0.00	0.00	0.00	1,504.83
468,516.19	1,607.31	92,373.42	21,828.10	23,434.52	1,350.80	0.00	0.00	3,058.39
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,262.89
0.00	0.00	0.00	29.66	0.00	0.00	0.00	0.00	431.84
0.00	0.00	0.00	147.41	0.00	0.00	0.00	375.37	0.00
0.00	0.00	0.00	58.96	0.00	0.00	0.00	42.02	38.42
0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.27	64.34
0.00	0.00	0.00	863.84	0.00	0.00	0.00	0.00	28.48
0.00	0.00	0.00	6.60	0.00	0.00	0.00	385.90	0.00
7,111.71	0.00	0.00	0.00	0.00	0.00	0.00	197.18	0.00
0.00	0.00	0.00	0.00	0.00	0.00	101.42	1,084.47	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,111.71	0.00	0.00	1,106.47	0.00	0.00	101.42	2,215.21	1,825.97
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
475,627.90	1,607.31	92,373.42	22,934.57	23,434.52	1,350.80	101.42	2,215.21	4,884.36

BANKRUPTCY PROCEEDS	NEIC CONTRACT TECHLAW (68-01-7369)	EERU CONTRACT IT CORPORATION (68-01-3069)	TOTAL CURRENT MONTH EXPENDITURES	PERIODIC INTEREST RATE	INTEREST ON BEGINNING OF MONTH CARRY-OVER COST	INTEREST ON ONE HALF OF CURRENT MONTH COSTS	TOTAL MONTHLY INTEREST ASSESSED	CUMULATIVE MONTH-END BALANCE EXCL. INTEREST
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
0.00	0.00	325.93	4,253,592.94	0.0000	0.00	0.00	0.00	3,666.32
0.00	0.00	0.00	31,891.33	0.0062	26,336.83	98.73	26,435.56	4,253,593.17
0.00	0.00	0.00	20,743.37	0.0062	26,534.29	64.22	26,598.51	4,285,484.27
0.00	0.00	0.00	63,201.04	0.0062	26,662.73	195.66	26,858.39	4,306,258.69
0.00	0.00	0.00	13,695.16	0.0062	27,054.05	42.40	27,096.44	4,369,428.68
0.00	0.00	0.00	67,752.53	0.0062	27,138.84	209.75	27,348.59	4,383,123.84
0.00	0.00	0.00	39,728.37	0.0062	27,558.34	122.99	27,681.34	4,450,876.37
0.00	0.00	325.93	4,490,604.74		161,285.08	733.75	162,018.83	
0.00	0.00	0.00	-5,684.79	0.0047	21,828.56	-13.34	21,815.22	4,652,623.57
0.00	0.00	0.00	7,668.12	0.0047	21,801.89	17.99	21,819.88	4,646,938.78
-96,941.30	0.00	0.00	275,616.68	0.0047	21,837.86	646.55	22,484.41	4,654,606.90
0.00	0.00	0.00	868,026.16	0.0047	23,130.97	2,036.24	25,167.21	4,930,223.58
0.00	0.00	0.00	212,806.23	0.0047	27,203.46	499.21	27,702.66	5,798,249.74
0.00	0.00	0.00	208,603.94	0.0047	28,201.87	489.35	28,691.22	6,011,055.97
0.00	0.00	0.00	237,116.36	0.0047	29,180.57	556.24	29,736.81	6,219,659.91
0.00	68.81	0.00	138,445.85	0.0047	30,293.04	324.77	30,617.81	6,456,776.27
0.00	1,104.56	0.00	71,820.70	0.0047	30,942.58	168.48	31,111.06	6,595,222.12
0.00	15,140.82	0.00	20,541.53	0.0047	31,279.54	48.19	31,327.73	6,667,042.82
0.00	0.00	0.00	0.00	0.0047	31,375.92	0.00	31,375.92	6,687,584.35
0.00	0.00	0.00	0.00	0.0047	31,375.92	0.00	31,375.92	6,687,584.35
-96,941.30	16,314.19	0.00	2,034,960.78		328,452.17	4,773.68	333,225.85	
0.00	0.00	0.00	0.00	0.0058	40,896.22	0.00	40,896.22	7,020,810.20
0.00	0.00	0.00	0.00	0.0058	40,896.22	0.00	40,896.22	7,020,810.20
0.00	0.00	0.00	0.00	0.0058	40,896.22	0.00	40,896.22	7,020,810.20
0.00	0.00	0.00	0.00	0.0058	40,896.22	0.00	40,896.22	7,020,810.20
0.00	0.00	0.00	0.00	0.0029	20,448.11	0.00	20,448.11	7,020,810.20
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	7,020,810.20
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	7,020,810.20
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	7,020,810.20
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	7,020,810.20
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	7,020,810.20
0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	7,020,810.20
0.00	5,364.03	0.00	5,364.03	0.0000	0.00	0.00	0.00	7,020,810.20
0.00	5,364.03	0.00	5,364.03		184,032.99	0.00	184,032.99	
-96,941.30	21,678.22	325.93	6,530,929.55		489,737.25	5,307.43	679,277.67	

PAGE 4

TOTAL EXPENDITURES PLUS
THE NON-DATED NEIC COSTS 6,530,929.55

TOTAL PERCENT SUMMARY

BEFORE INTEREST

LESS UNFUNDED

PROCEEDS OF +4,763.43 6,526,168.45

US Environmental Protection Agency

Cost Recovery Conference

Atlanta, Georgia

March 8 - 10, 1988

Indirect Costs in the SARA Era

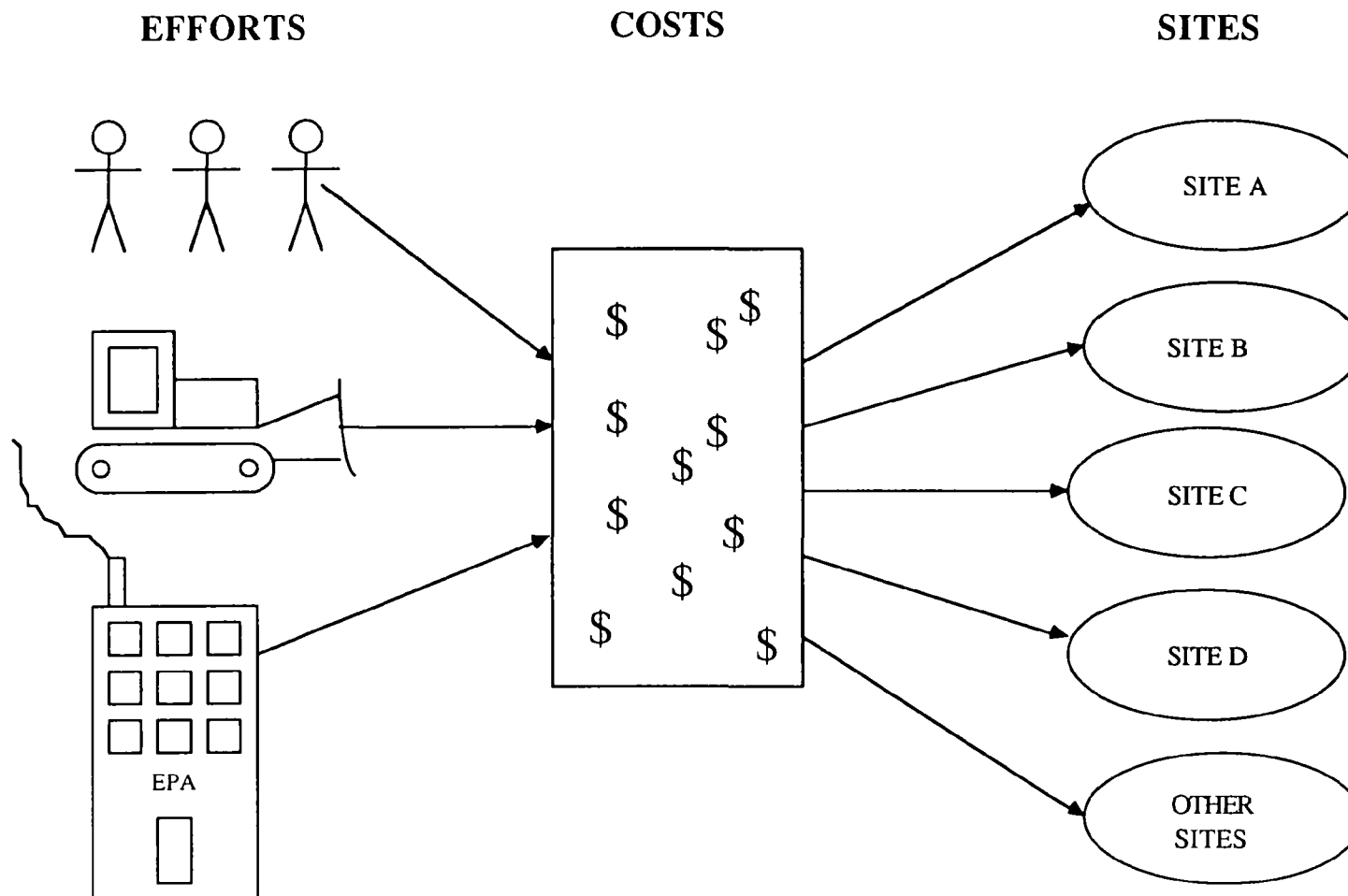


What are Indirect Costs?

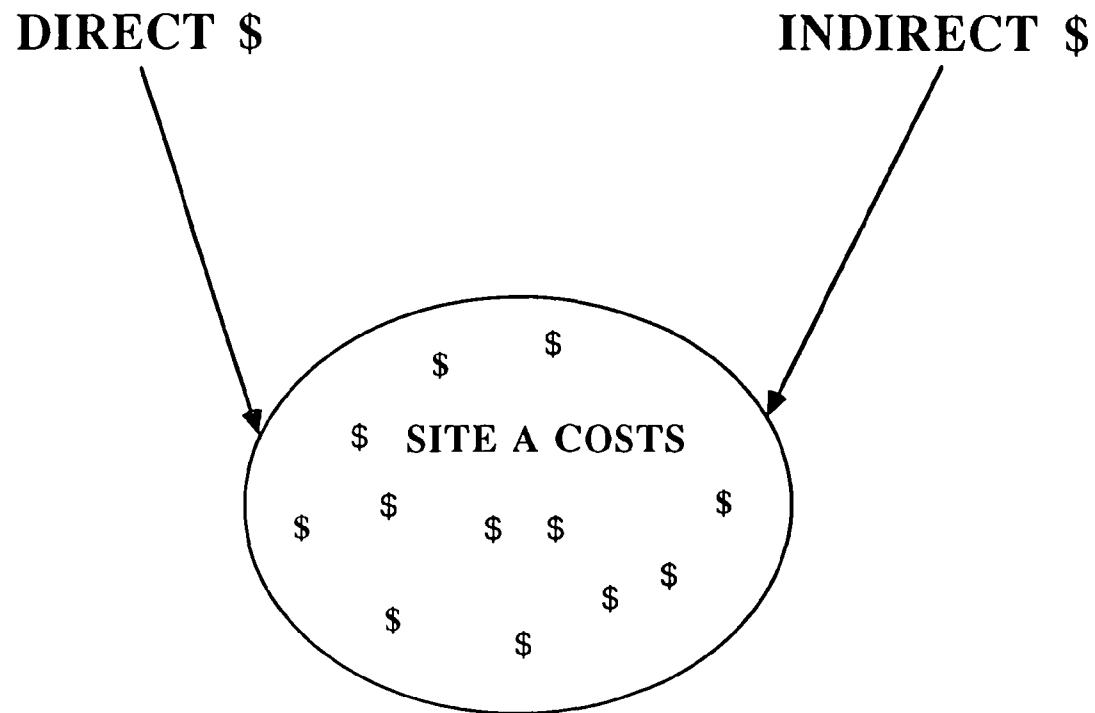
How will EPA Manage Indirect Costs Under SARA?

**CERCLA, as amended by SARA,
provides for cost recovery of all
expenditures for enforcement, removal
or remedial action**

EPA SPENDS MONEY (INCURS EXPENSES) TO CLEAN UP SUPERFUND SITES



THESE EXPENDITURES INCLUDE BOTH DIRECT AND INDIRECT COSTS



DIRECT COSTS . . .

ARE THOSE COSTS THAT CAN BE IDENTIFIED READILY BY SITE SUCH AS:

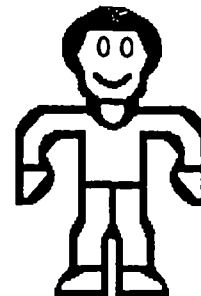
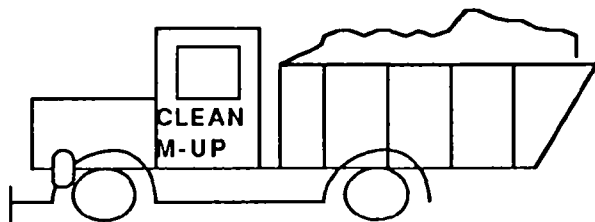
SALARIES (from time sheets)

TRAVEL (from travel vouchers)

CONTRACTS (from invoices)

FOR EXAMPLE, CLEAN-M-UP INC'S BILL FOR EXCAVATING CONTAMINATED SOIL AT NPL SITE A IS A DIRECT COST.

SO IS OSC SAM SMITH'S TIME SPENT COORDINATING THE CLEAN-UP AT THAT SITE.



INDIRECT COSTS ...

- Do not relate to a specific site;
- Relate as a whole to all sites;
- Examples include:
 - Administrative management;
 - Program management.

THE PRICE OF A BAR OF SOAP INCLUDES INDIRECT COSTS

SOAP

PRICE = \$.75

DIRECT COST

COST OF SOAP FROM FREDERICKS BROTHERS SOAP CO. = \$.35

INDIRECT COST

EMPLOYEE SALARIES
SHIPPING
UTILITIES
BUILDING
HEADQUARTERS GENERAL AND ADMINISTRATIVE = \$.40
ADVERTISING
WAREHOUSING
INTEREST ON BORROWED FUNDS
EQUIPMENT
PROFIT

INDIRECT COSTS

EMPLOYEE SALARIES	.12
SHIPPING	.01
UTILITIES	.01
BUILDING	.08
HEADQUARTERS GENERAL AND ADMINISTRATIVE	.04
ADVERTISING	.04
WAREHOUSING	.02
INTEREST ON BORROWED FUNDS	.03
EQUIPMENT	.01
PROFIT	.04
	<hr/>
TOTAL	.40

WHAT ARE EPA'S DIRECT AND INDIRECT COST AT SITE A?



SITE A

DIRECT COSTS :

CONTRACTOR COSTS ASSOCIATED WITH THE CLEAN-UP AT SITE A

SALARIES OF EPA EMPLOYEES DEVOTED EXCLUSIVELY TO SITE A

TRAVEL TO SITE A

EQUIPMENT COSTS DEVOTED EXCLUSIVELY TO SITE A

INDIRECT COSTS:

HEADQUARTERS ADMINISTRATIVE MANAGEMENT

OSWER PROGRAM MANAGEMENT

REGIONAL ADMINISTRATION

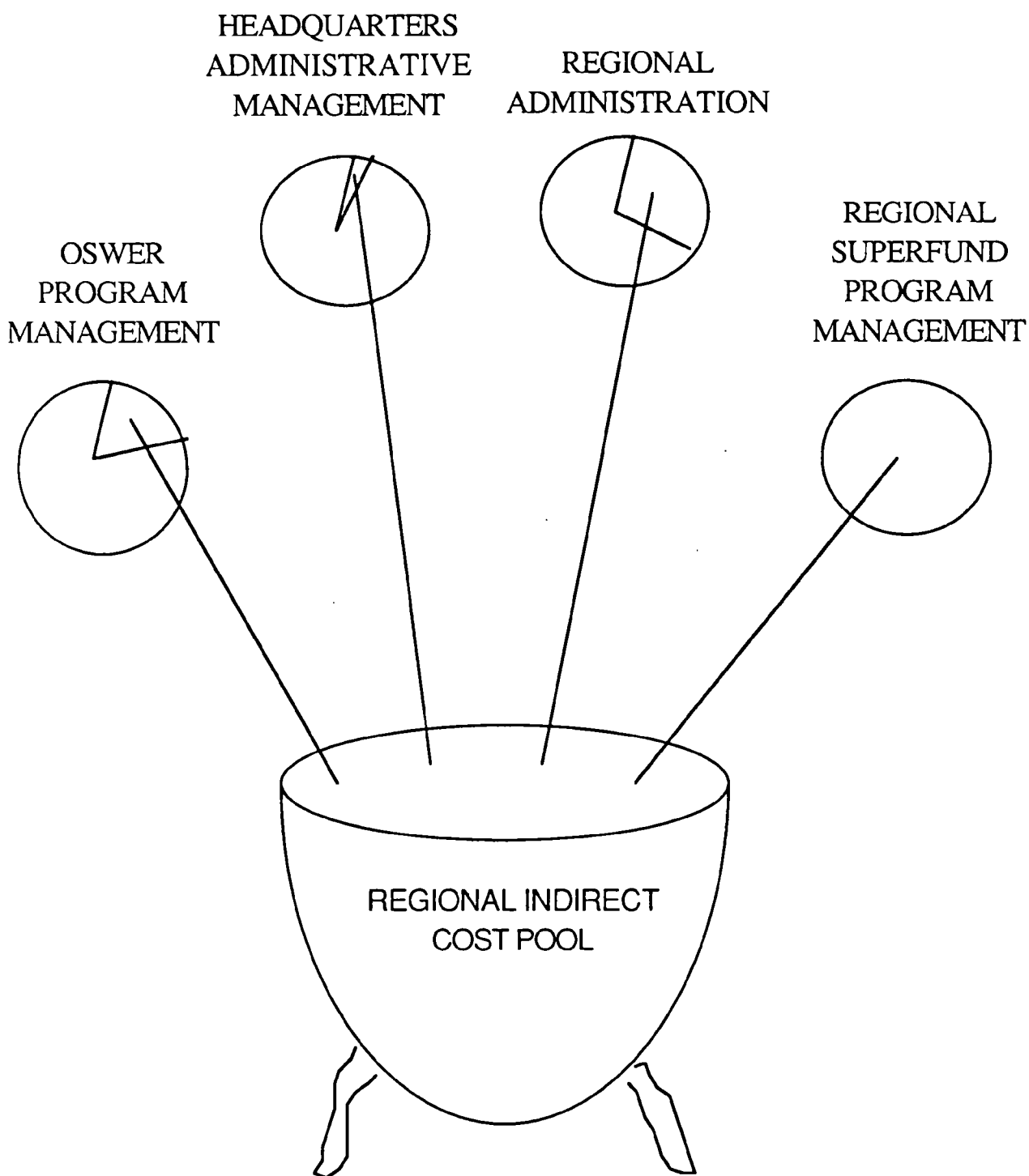
REGIONAL SUPERFUND PROGRAM MANAGEMENT

EXAMPLES OF EPA'S INDIRECT COSTS

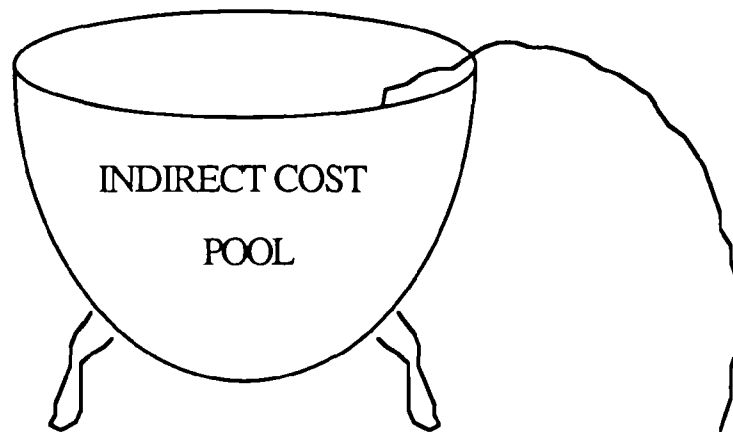
- HEADQUARTERS ADMINISTRATIVE MANAGEMENT
 - Financial Management
 - Facilities Management
 - Personnel
 - Procurement
- OSWER PROGRAM MANAGEMENT
 - Assistant Administrator's Office
 - Resource Management
- REGIONAL ADMINISTRATION
 - Regional Support
- REGIONAL SUPERFUND PROGRAM MANAGEMENT
 - All Non-Site-Specific Superfund Program Costs

HOW ARE THESE INDIRECT COSTS DISTRIBUTED?

WE CREATE A REGIONAL POOL OF SUPERFUND INDIRECT COSTS



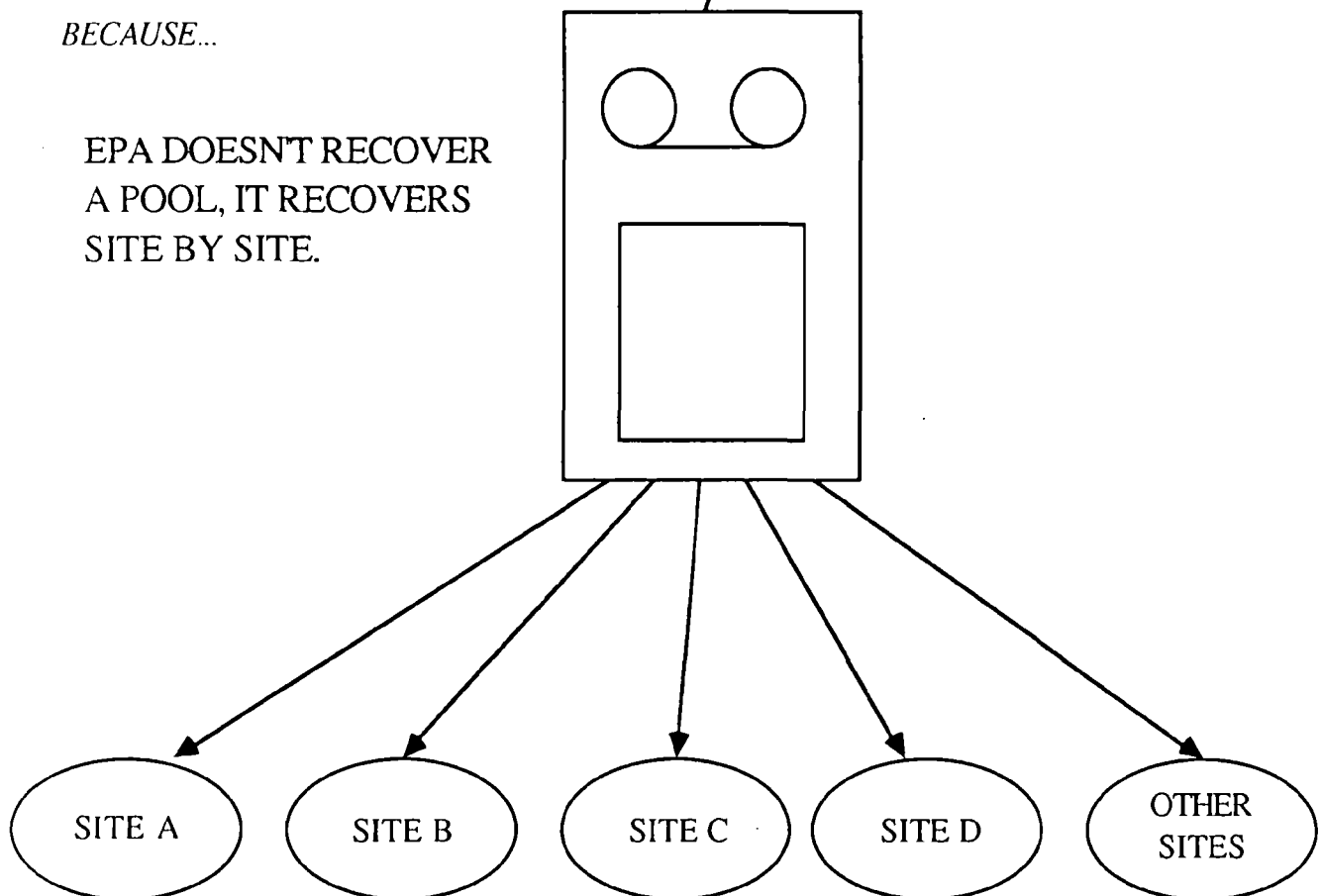
THE OBJECTIVE IS TO ALLOCATE THE POOL OF INDIRECT COSTS TO THE SITES



FOR COST RECOVERY
THE POOL OF INDIRECT
COSTS MUST BE DISTRIBUTED
TO THE VARIOUS SITES.

BECAUSE...

EPA DOESN'T RECOVER
A POOL, IT RECOVERS
SITE BY SITE.



AT EPA WE ALLOCATE COSTS USING STAFF HOURS

FOR EXAMPLE:

INDIRECT COST POOL TOTAL = **\$1,000,000**

REGIONAL SUPERFUND PROGRAM HOURS = **20,000**

RATE OF ALLOCATION:

\$1,000,000/20,000 HOURS = \$50/HR.

EPA RECOVERS INDIRECT COSTS SITE-BY-SITE

	SITE- SPECIFIC HOURS		RATE		
SITE A:	3,000	X	\$50	=	\$150,000
SITE B:	1,000	X	50	=	50,000
SITE C:	1,500	X	50	=	75,000
SITE D:	1,000	X	50	=	50,000
	<hr/>				<hr/>
TOTAL:	6,500				\$325,000

INDIRECT COSTS UNDER SARA

WHAT CHANGES ARE IN STORE?

UNDER THE CERCLA MODEL:

**THE POOL WAS NOT ALLOCATED ENTIRELY
TO SITES**

**SOME NON-SITE SUPERFUND COSTS WERE NOT
INCLUDED IN THE MODEL**

**THE POOL WAS NOT ALLOCATED
ENTIRELY TO SITES:**

POOL = \$1,000,000

TOTAL SUPERFUND PROGRAM HOURS = 20,000

R A T E = \$ 5 0

TOTAL SITE SPECIFIC HOURS = 6,500

RECOVERED = \$325,000

THE INDIRECT COST POOL EXCLUDED:

- SUPERFUND RESEARCH AND DEVELOPMENT
- COSTS CHARGED TO SITES WITHOUT SITE NUMBERS (ZZ)
- NON-SITE SPECIFIC EQUIPMENT COSTS

PROPOSED CHANGES TO THE MODEL INCLUDE:

Allocating entire pool to sites.

Developing a rate based upon a percentage of the direct site costs

Include previously omitted items:

- Superfund Research & Development.

- Costs charged to sites without site numbers (ZZ).

- Non-site specific equipment costs.

IMPLEMENTING THESE CHANGES WILL INVOLVE:

1. INDIRECT COST ISSUE PAPER.
2. REVISED INDIRECT COST RATES FOR FY 1987.
3. TRAINING PROGRAM FOR REGIONS AND PROGRAM.
4. NEW INDIRECT COST MANUAL (STAND ALONE DOCUMENT).

COST RECOVERY OUTLINE
PROOF OF COSTS UNDER CERCLA

JAMES G. SHEEHAN
ASSISTANT UNITED STATES ATTORNEY
CHIEF, CIVIL DIVISION
U.S. ATTORNEY'S OFFICE
601 MARKET STREET
PHILADELPHIA, PA 19106
FTS: 597-2305

COST RECOVERY OUTLINE

- 1) Primary objective of civil litigation-obtaining a favorable settlement. (in most cases).
- 2) Effective use of settlement-forcing techniques.
 - early total settlement demand (\$)
 - early, authoritative calculation of amount due, interest accruing (rate and amount).
 - early discovery, motions to compel
 - thorough requests for admissions
 - Rule 16 proposed pretrial conference and order
 - settlement conferences with Judges and magistrates
 - the appearance of reasonableness
 - discovery aimed at defendants' problems of embarrassments,
 - written communications which should be passed on to client
- 3) Effective use of discovery, evidentiary techniques
 - to limit length of trial
 - to serve as basis for summary judgment motions
 - to persuade fact-finder of Government's efforts
- 4) Consideration of Trial Judge
 - motivation to have case settle
 - attitudes regarding discovery disputes, technical enforcement of Rules of Evidence, privileges
 - minimum assertion of privileges by government
 - concern that money be spent on resolution, not litigation.

- 5) Packaging of case for trial
- saying makes it so
 - binders, back up documents

COST DOCUMENTATION OUTLINE

RULE 803(6) hearsay exception for business records

RULE 803(6) permits introduction into evidence of records which satisfy the following predicates:

1. made at or near the time the matter recorded occurred;
2. made by, or from information transmitted, by person with knowledge;
3. kept in the ordinary course of a business activity (includes govt.);
4. it is regular practice to keep the specific report in question;
5. 1-4 shown by admissible testimony of "custodian or other qualified witness."
6. is trustworthy. This is the most important predicate. See, White Industries v. Cessna Aircraft, 611 F.Supp. 1049 (W.D. Mo. 1985).

NOTE: any document which plaintiff seeks to admit under the hearsay rule must also satisfy the authenticity requirements of Rule 901-3.

PROCEDURE FOR USE OF 803(6) DOCUMENTS

1. Documents are ordinarily identified in your pretrial memorandum. Depending on the trial judge and the merits of their defenses, defendants often decline to stipulate to admissibility. At this same time, they will seek government stipulations to their exhibits. We have developed a procedure which permits defense counsel to raise his admissibility objections, while at the same time limiting the amount of custodial testimony. Attached is our evidentiary predicate list, which shows for each government exhibit the predicates 1-6 above which the parties stipulate to, and which ones are contested.

2. Absent such stipulations, trial counsel must be prepared to present oral testimony by a person with knowledge of each of the predicates listed. "With knowledge" is to be given the broadest possible interpretation - the witness need only be someone who understands the system. 4 Weinstein & Berger, Evidence, at 803-178. In the case of computerized data, the witness must be familiar with the transmission and accuracy checks of the computer system as well as the underlying data.

3. Demonstration of trustworthiness is the most complex portion of the proof. In Rosenberg v. Collins, 624 F.2d 655 (5th Cir. 1980) and United States v. Findley, 522 F.2d 181 (5th Cir. 1975) the Court required a showing of the following to prove trustworthiness:

a) The records are kept pursuant to a consistent and routine procedure.

b) The records must be kept for some purpose that would tend to ensure accuracy (the Court specifically notes that preparation for litigation is not such a purpose).

c) The records themselves cannot be accumulations of uninformed opinion or hearsay.

In the complex cost documentation cases, a witness must have thorough familiarity with the basis for each reported cost. This familiarity can come from hearsay if part of regular job duties.

4. In complex document cases, a single witness may provide foundation testimony for all documents from a specific source (such as EPA) at one time. That witness can testify about _____ of documents by type (e.g., manhour and reports) and need not provide foundation separately for each document. United States v. Keplinger, 776 F.2d 678 (7th Cir. 1985).

5. Where records are computerized, the witness must also testify that s/he understands the computations or functions resulting in the figures recorded in the records

- s/he understands how the system works (at what point inputs are received and from whom, is familiar with manual governing when and how to input, and process of operations)

- s/he knows what safeguards and checking systems exist to ensure that information in the printout is accurate, and that the safeguards and checks are adequate.

PROBLEMS UNDER 803(6) in CERCLA CASES

1. The SPUR report may not be admitted as a business record. It is prepared in anticipation of litigation, see, Paddack v. Dave Christensen, 745 F.2d 1254 (9th Cir. 1984) it is sometimes not prepared at or near the time the matter recorded occurred, much of the information upon which it is based is hearsay from third parties. But see Ponderosa System v. Brandt, 767 F.2d 668 (10th Cir. 1985). (It may be admissible under Rule 1006).

2. Many contractors have in the past not kept site-specific records (particularly national contractors). When cost documentation is assembled, many months after the fact, they produce an "estimate" of site specific costs, together with an overhead formula. These "estimates" may be inadmissible as business records, even on the contractor's testimony; they require resort to Rule 702 for admission.

3. There is no one individual in many cases with sufficient knowledge to satisfy all the predicates under 803(6) for specific categories of documents. The numerous witnesses required to satisfy all evidentiary predicates try the patience of the fact finder. They also tend to be scattered in several states and the District, unaware that they may need to testify, and shy of appearing in court.

4. The contract documentation process involves a complex series of reviews and balances, including finalization and "definitization", reviews by the audit side of the Inspector General, contracting officer negotiation documents, analyses by the General Accounting Office, and Congressional oversight committee statements. Few of us at EPA or DOJ are aware of all these issues, and most witnesses can be impeached by some statement from the "Government's own" documents.

OUR PROPOSAL:

1. Cost documentation must be complete early in the case, including all steps from initial TDD or similar work directive through payment voucher (and date). These documents should be the subject of careful requests for admissions (form attached) and later requests for stipulation concerning predicates (form attached).

2. Early in the case, a single EPA employee with knowledge of both the contracting procedures and cost documentation should be assigned responsibility for developing a cost summary.

This person should have some background in governmental accounting (either from on the job or academic experience), should be prepared to testify in the cases s/he has worked, and should be thoroughly familiar with the underlying documentation and the data system which generates spur reports.

3. The cost documentation and support committee within EPA should have a central source of information concerning governmental materials discussing our cost processes.

Rule 803(8)

Permits use of Government Audit Reports, internal cost documentation memoranda and analyses, contract officer determinations of reasonableness. See Blim v. Western Electric, 731 F.2d 1473 (10th Cir. 1984).

Rule 1006 Summaries

Rule 1006, Federal Rules of Evidence permits use of chart, summary or calculation, where

1. the contents of voluminous writings or records cannot be conveniently examined in court.
2. the originals, or duplicates are made available for examination or copying by other parties at a reasonable place and time, i.e., all of the "voluminous" supporting records are made available.
3. the underlying records supporting the summary would themselves be admissible under a hearsay exception with appropriate witness.
4. the chart or summary is accurate, authentic, and does not contain deceptive characterizations or conclusions. See, United States v. Scales, 594 F.2d 558 (6th Cir. 1979). United States v. Souland, 730 F.2d 1292 (3d Cir. 1984).

Procedure for use of chart or summary

1. Issue of use of summary, basis for use, and legal requirements for its admission should be presented to the trial court in the pretrial proceedings, either through detailed inclusion in pretrial memorandum. This gives the Court opportunity to consider governing law, and provides a record basis for appeal under F.R.E. 103 if erroneous ruling is made.

Sample in limine motion attached.

2. Lay foundation for admissibility of chart.

a) testimony of witness who prepared summary

- source documentation for information set forth
 - tests or checks made by witness for accuracy
 - familiarity with tests or checks used by agency to determine accuracy of record-keeping systems relied on by witness in preparing report.
 - methods used by agency to gather information.
 - reliance on third parties for accuracy of information.
 - summary is true and correct copy of summary prepared by him from underlying records.
attempt to meet 803(6) and/or 803(8) requirements for underlying documents
ideal witness can qualify as expert in preparation of financial summaries, and express his opinion of chart's accuracy (Rule 702) and that the materials relied upon are of a type and in a form reasonably relied upon by experts in his field. If witness is qualified as expert and can give this testimony, limits need for full compliance with 803.
- b) advise all defendants in writing of availability and location of underlying records.
- c) be over-inclusive in obtaining supporting underlying records.
- d) the first draft of your summary submitted to the Court and your opponent should be the final draft.

- e) as a safety precaution, counsel may wish to comply with the formal requirements of F.R.E. 803(24) by advising defendants:
- make known use of the summary to defendants well in advance of trial.
 - purpose of use.
 - name and address of declarants of underlying statements upon which summary is based.

Leading cases concerning summaries:

USA v. Johnson, 594 F.2d 1253 (9th Cir. 1979)

"... the proponent of the summary must establish that the underlying materials upon which the summary is based are admissible into evidence."

Needham v. White Laboratories, 639 F.2d 394 (7th Cir. 1981)

Proponent's witness must have sufficient knowledge about preparation of summary and basis of underlying documentation to testify that the summary is accurate. Summary not admitted.

State Office Systems v. Olivetti, 762 F.2d 843 (10th Cir. 1985)

Witness prepared summary, or helped to prepare it, and information came from company's business records. (Which were not offered in evidence).

Paddack v. Dave Christensen, 745 F.2d 1254 (9th Cir. 1984)

How witness for summary can destruct on cross.

NATIONAL CONTINGENCY PLAN AND CERCLA LIMITATIONS
(40 C.F.R. § 300 et. seq.)

-USA entitled to recover all costs of removal or remedial action "not inconsistent with NCP" 107(a)A).

defendant has burden of showing "inconsistency with NCP"

inconsistency is a fact issue. In reviewing determinations made by responding agency, determinations are not inconsistent with the NCP unless arbitrary and capricious.

-Types of inconsistency which D's may argue:

- failure to conduct a preliminary assessment
- failure to make a reasonable effort to have the discharger voluntarily and promptly perform removal actions.
- failure to terminate removal activity when a party responsible for the release, or any other person is providing appropriate response.

When we undertake a removal activity, there must be an agency determination that the removal action will "prevent or mitigate immediate and significant risk of harm to human life or health, or to the environment.

-this determination is usually set forth in a decision document, Immediate Removal Request for the XYZ Site and is approved by the Regional Administrator. This document is a checklist of NCP requirements and facts satisfying them. Litigating attorneys should pay special attention to sections explaining immediate threat to human health or environment.

- immediate removal actions are to be terminated either
 - after \$1 million has been obligated
 - or six months have elapsed from the date of initial response, unless there is an additional agency determination of immediate risk to human health or environment, or continued response is necessary to prevent the return of the problem.

When we undertake a remedial action, there must be an agency determination which includes careful evaluation of alternative approaches, an engineering analysis, an environmental impact analysis and a determination that the selected alternative is cost-effective. 40 C.F.R. § 300.68-.70 The agency should and usually does develop a complete administrative record supporting its decision-making.

All response actions (both removal and remedial) should, to the extent practicable, include:

- encouragement of state participation
- encouraging private party cleanup
- rely on established technology when feasible and cost-effective
- encouraging participation by industry and private parties 40 C.F.R. 300.61

Early in any case in litigation, the requirements of the NCP in effect at any time during the response action should be carefully reviewed with the On-Scene Coordinator. If the OSC is to be deposed, he should be carefully prepared on his consideration of all relevant factors, and the individuals or entities he consulted to satisfy each requirement.

TRIAL PREPARATION FOR COST
RECOVERY ACTIONS UNDER CERCLA

Mark W. Schneider

I. BACKGROUND - Ottati & Goss trial

approximately 20 cost witnesses/15 trial days

II. ATTEMPT TO USE SUMMARIES

results: broad, extensive cross-examination by defendants

statements by Court re: "burden of proof"

--> need for education of Courts and preparation
for full-blown trial

III. FULL-BLOWN APPROACH

A. WITNESSES

1. Witness to authenticate and lay foundation for admission of document and to testify regarding amount of costs; witness to testify regarding work performed.

2. Practical effect

B. DOCUMENTS

1. Site-specific Documents -- e.g. for removal action, have invoices and supporting documents which ordinarily will qualify as business records under Fed. R. Evid. 803(6); treasury schedules which show payment should qualify as public records under 803(8) or business records under 803(6).

2. Non-Site Specific Documents:

a. documentation created long after work completed, not in ordinary course of business; not a business record. insufficient underlying documentation; not an admissible summary under Fed. R. Evid. 1006.

b. Encourage generation of more comprehensive, admissible documentation (e.g. time sheets, invoices, or computer records) to support summary under Rule 1006.

c. Admission of "best evidence summary" under Rule 1004. proponent must establish:

- 1) originals lost or destroyed; or
- 2) not obtainable through judicial process; or
- 3) in possession of opponent

d. Admission under Rule 803(24)

IV. MISCELLANEOUS ISSUES

A. REASONABLENESS OF COSTS

1. Inquiry by defendants, over objection, into reasonableness, cost-effectiveness of costs.
2. Audits
3. Offsets
4. Section 107(d): damages for gross negligence

B. DIFFICULTIES IN ASSEMBLING PROOF

1. Missing witnesses/defunct companies
2. Confidential Business Information
 - a. release from contractors
 - b. protective order limiting access to documents
 - c. redaction of documents

CONTRACTOR COST ANALYSIS

Contractor: GCA Corporation

Contract: Technical Enforcement Support (TES) Contract

Cost: \$228,120.16

Dates of Work: 8/2/83 - 9/29/85

Services: Contractor provided expert witness support, litigation support, and oversight of IMC drum removal. Specifically, contractor:

- 1) oversaw IMC drum removal in 1984 (000380);
- 2) developed summary of data (003335);
- 3) hired subcontractor Geotrans (Mercer, Guswa) to develop groundwater transport model and provide expert assistance on hydrogeologic issues (003347, 003349, 003597, 003626 and 003627);
- 4) hired Roy F. Weston (Guswa) to provide expert assistance and testimony (003612 - 15).
- 5) hired subcontractor Meyer Environmental Consultants (Dr. Eugene Meyer) to provide expert assistance and testimony on waste stream analysis (003354; 003600, 01, 03);
- 6) hired Dr. Robert Gosselin to provide expert assistance and testimony re: toxicological issues (003600, 003617);
- 7) hired subcontractor Versar, Inc. to testify regarding analytic work performed on samples (003604-06); and
- 8) compiled cost-recovery report (000380)

Site: Of the \$228,120.16 spent, \$219,151.16 was spent for work concerning both the O&G and GLCC sites, while \$8969.00 concerned only the GLCC site.

Documents in Support:

- * Work Assignments describing specific tasks (see above for document numbers)
- * GCA summary of costs by work assignment: 000380
National Public Vouchers
National Treasury Schedules with payment to GCA
Contract Status Notification

Contact Persons: William Farino, GCA (617)275-5444
John Zipeto, EPA

Witnesses: William Farino, or other GCA employee re: basis of summary
description of work, and cost report
EPA custodian of records - Chris O'Connor

Remarks: 1) For this large sum of money, it might be helpful to have William Farino or some other individual from GCA explain the basis for the summary report. There are no GCA records other than this one, so costs will be proven only from this report and from treasury schedules.

2) The new documents from EPA (013019-69) include vouchers demonstrating payment of \$13,117.61. This may be for the costs of preparing a cost recovery report, but it is impossible to tell from documents.

3) There are discrepancies between the work described in the TDDs for each work assignment number and the GCA cost recovery summary. Specifically, WA-No. 83-36 appears to be for the summary of data on wastes sent by generators, see doc. no. 003335, but the cost summary report says that WA 83-36 is for "expert hydrogeological support," see doc. No. 000380. The problem stems from the fact that we want to break down costs by site, but this discrepancy prevents us from doing it with any accuracy.

* 4) Note that in final public voucher (doc. no. 000638-47), the costs listed per work assignment matches (or is close to) the amounts listed on the cost summary. This document shows the amounts paid for each work assignment. Chris O'Connor can authenticate and explain this voucher at trial. This will bolster proof of payment for each specific task.

CONTRACTOR COST ANALYSIS

Contractor: Kingston Fire Department

Contract: On-Scene Coordinator LET Contract

Cost: \$1,694.80

Dates
of Work: 1982

Services: The Fire Department assisted in the drum removal activities. It provided emergency assistance through the provision of neutralization water and a water curtain to reduce acid vapor. It also provided ambulance and fire prevention services.

Site: All work performed related only to the O&G site.

Documents
in Support: EPA SPUR Report indicating payment of \$1,694.80: 002065
* Kingston Fire Department Invoice itemizing each expense: 007066
O.S.C. Certification of Completion: 002067
* Treasury Schedule indicating payment of \$1,694.80 to
Kingston Fire Department: 002068
Request for Services, with description of tasks: 007761
Procurement Requests: no stamp numbers

Contact
Person: Robert Anksticus, EPA
Gordon Bakie, Fire Chief of Kingston Fire Department

Witnesses: Gordon Bakie, Kingston Fire Department Fire Chief
Custodian of Kingston Fire Dept. Records: to admit
Doc. #002066

Remarks: These costs could be proven solely through introduction of the Treasury Schedule and SPUR report by Chris O'Connor. However, given that the witness should be readily accessible, and that the invoice is so detailed, we should have Mr. Bakie or other individual testify about the activities and to explain the costs on the invoice.

COST RECOVERY STRATEGY IN LOVE CANAL TYPE CASES OR
HOW WE PUT TOGETHER SHELL'S COST DOCUMENTATION

Joseph E. Hurley

I. BACKGROUND

- A. 56 million dollars needed to be documented over 10 year period.
- B. 13 Army commands with different accounting systems.
 - 1. Oct. 21, 1986 and Jan. 23, 1986 memoranda (Attachments 1 and 2).
 - 2. Auditor Declaration (Attachment 3).

II. GOALS OF COST DOCUMENTATION STRATEGY IN SHELL

- A. Settlement.
- B. Motion for Partial Summary Judgment on costs incurred.
- C. Lay basis for Rule 1006 summary, if necessary.

III. EXPLAINING THE WORK PERFORMED

- A. Method: Fact Sheets and Managerial Declarations (Attachments 4-6).
- B. Key Players: Army auditor, managers, financial people, support staff.

IV. EXPLAINING THE ACCOUNTING SYSTEMS

- A. Method: Financial Declarations (Attachment 7).
- B. Authentication issues (Attachment 8).
- C. Key Players: Army auditors, financial managers, support staff.

V. REVIEW FOR SUFFICIENCY OF DOCUMENTATION

- A. Contract type documents.
- B. In-house type documents.
 - Uniformity issues (See Attachments 1 and 2).
- C. Key Players: Army Audit.

VI. REVIEW OF DOCUMENTS FOR ADMISSIBILITY

- A. 803(6) and 803(8).
- B. Best evidence.
 - Computer documents.
 - a. original under Rule 1001(3); Federal Photocopy Statute, 28 U.S.C. § 1732, July 31, 1986 memo (Attachment 9).

VII. PREPARATION OF RULE 1006 SUMMARY

- A. By Army Auditor.
- B. Use along with declarations in support of Motion for Partial Summary Judgment.

VIII. DOCUMENTING FUTURE COSTS: PROPOSAL

- A. Manual.
- B. CPA.
- C. Limited judicial review.

REGION V
COST RECOVERY COLLECTIONS
TRACKING SYSTEM

ENVIRONMENTAL PROTECTION AGENCY
COST RECOVERIES COLLECTED ON CUMULATION
FOR HAZARDOUS SUBSTANCES RESPONSE TRUST FUND
AS OF 2/ 5/1988

SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
06	REILLY TAR	REILLY TAR	10/ 6/86	600000.00	600000.00	0.00
	REILLY TAR	REILLY TAR	10/15/86	1120000.00	623056.00	496944.00
06			2	1720000.00	1,223,056.00	496,944.00
08	CHEMICAL MINERALS	CROWN CORK	6/29/87	61000.00	61000.00	0.00
	CHEMICAL MINERALS	TRIVIVA CO	7/ 6/87	8166.67	8166.67	0.00
	CHEMICAL MINERALS	PREMIX INC	7/13/87	7083.33	7083.33	0.00
	CHEMICAL MINERALS	TECH PRODS	7/13/87	8166.67	8166.67	0.00
	CHEMICAL MINERALS	CHEM SOLVT	7/13/87	15833.33	15833.33	0.00
	CHEMICAL MINERALS	CHEM SALES	7/13/87	1000.00	1000.00	0.00
	CHEMICAL MINERALS	TIMKEN CO	7/13/87	6541.67	6541.67	0.00
	CHEMICAL MINERALS	FULLER & HEN	7/13/87	8166.67	8166.67	0.00
	CHEMICAL MINERALS	IOLTA TRST	7/13/87	7083.33	7083.33	0.00
	CHEMICAL MINERALS	ROCKWELL	7/13/87	11416.67	11416.67	0.00
	CHEMICAL MINERALS	CHEMTRN CO	7/13/87	6541.67	6541.67	0.00
	CHEMICAL MINERALS	A&H TRUST	7/13/87	244000.00	244000.00	0.00
	CHEMICAL MINERALS	RCRONINETA	5/19/87	0.00	0.00	0.00
08			13	385,000.01	385,000.01	0.00
09	MIDCO I	MIDWESTETL	11/20/85	3135974.02	3135974.02	0.00
	MIDCO I	MIDCO ESCROW	6/13/86	100000.00	100000.00	0.00
09			2	3235974.02	3,235,974.02	0.00
10	CHEM-DYNE	AIR PRO&CH	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	ALBANY INT	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	AMER CAN C	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	AMER CY FO	9/10/82	81000.00	81000.00	0.00
	CHEM-DYNE	AMER OR CO	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	ANACO ATL	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	APPLETONIN	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	ASHLD) CHEM	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	BORDEN INC	9/10/82	45000.00	45000.00	0.00
	CHEM-DYNE	CHEM-GRATE	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	CHEM-INCEP	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	CINC HTLAC	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	COMPO IND	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	CONTAIR CO	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	CORNG GLAS	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	C ZELLBACH	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	CYCLOPS	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	DAP INC	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	DART IND	9/10/82	67500.00	67500.00	0.00
	CHEM-DYNE	DIAMND SHA	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	DIEROLD IN	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	DIEMAKR IN	9/10/82	9000.00	9000.00	0.00

ENVIRONMENTAL PROTECTION AGENCY
COST RECOVERIES COLLECTED IN CUMULATION
FOR HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
AS OF 2/ 5/1988

SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
10	CHEM-DYNE	E. I. DUPONT	9/10/82	90000.00	90000.00	0.00
	CHEM-DYNE	ESSEX CORP	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	ETHYL	9/10/82	45000.00	45000.00	0.00
	CHEM-DYNE	EXXON	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	FT WAYNE	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	FRIES&FRIE	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	G. E. CO	9/10/82	45000.00	45000.00	0.00
	CHEM-DYNE	GLIDDEN DU	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	GLYCO INC	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	GOODYR TIR	9/10/82	58500.00	58500.00	0.00
	CHEM-DYNE	GT LAKES C	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	GULF OILCO	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	HARSHAW CO	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	HERCULE IN	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	HOLLSTN IN	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	HOOKE CHE	9/10/82	81000.00	81000.00	0.00
	CHEM-DYNE	INTL PAPER	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	MANVL BLDG	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	LORD CORP	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	MEARL CORP	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	NATL DISTI	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	OLIN CORP	9/10/82	45000.00	45000.00	0.00
	CHEM-DYNE	OWENS-CORN	9/10/82	67500.00	67500.00	0.00
	CHEM-DYNE	PILOT CHEM	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	RR DONNELLY	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	ROLSCRENCO	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	SALSBRYIN	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	SANGAMO-WE	9/10/82	45000.00	45000.00	0.00
	CHEM-DYNE	SW SPEC IN	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	SCWEST POR	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	STAUFFER	9/10/82	90000.00	90000.00	0.00
	CHEM-DYNE	TAPPAN APL	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	TRAVENOL	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	UNIVERL MF	9/10/82	45000.00	45000.00	0.00
	CHEM-DYNE	US STEEL	9/10/82	45000.00	45000.00	0.00
	CHEM-DYNE	VILKSWAGEN	9/10/82	9000.00	9000.00	0.00
	CHEM-DYNE	XOMOX CORP	9/10/82	4500.00	4500.00	0.00
	CHEM-DYNE	AECO PRODUCTS	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	AMER ROLCO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	ANDERSN CO	9/11/82	45000.00	45000.00	0.00
	CHEM-DYNE	ARAPAHOE	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	ARGUS CHEM	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	AYDIN RAYT	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	BISHOPHRIC	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	CNTL HUDSN	9/11/82	45000.00	45000.00	0.00
	CHEM-DYNE	CHAMP PAPP	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	CLOPY CORP	9/11/82	6750.00	6750.00	0.00
	CHEM-DYNE	CLODSUEY	9/11/82	4500.00	4500.00	0.00

ENVIRONMENTAL PROTECTION AGENCY
COST RECOVERIES COLLECTION CUMULATION
FOR HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
AS OF 2/ 5/1988

SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
10	CHEM-DYNE	CONSOLD PR	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	HS CROCKER	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	CUMMING CO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	DIAMOND IN	9/11/82	45000.00	45000.00	0.00
	CHEM-DYNE	MERREL-DOW	9/11/82	45000.00	45000.00	0.00
	CHEM-DYNE	EGYPT LACK	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	FMC	9/11/82	90000.00	90000.00	0.00
	CHEM-DYNE	GTE SRV CO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	HAMMER CO	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	ITT N TELE	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	FOREMOST-M	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	INMOST COR	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	KETTERG RE	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	KOPPERS CO	9/11/82	58500.00	58500.00	0.00
	CHEM-DYNE	M&T	9/11/82	90000.00	90000.00	0.00
	CHEM-DYNE	MCDON-DOUG	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	EMERSN ELE	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	MOBAY CHEM	9/11/82	45000.00	45000.00	0.00
	CHEM-DYNE	MEASRMT IN	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	NCR	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	N ENCO CO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	OHIO MED	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	PPG INDUST	9/11/82	85500.00	85500.00	0.00
	CHEM-DYNE	PENWALT CO	9/11/82	5400.00	5400.00	0.00
	CHEM-DYNE	PROCTOR & GAMBLE	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	RALSTN PUR	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	RICHDSN CO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	ROTON CORP	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	SCHOLLE IN	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	SIEMENS AL	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	AG SMITH	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	SPERRY-UNI	9/11/82	9000.00	9000.00	0.00
	CHEM-DYNE	AB STAN CO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	STO OIL CO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	UNION CARB	9/11/82	67500.00	67500.00	0.00
	CHEM-DYNE	UNION CARB	9/11/82	225000.00	225000.00	0.00
	CHEM-DYNE	MULCAN CO	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	WITCO CHEM	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	FRANK ENTE	9/11/82	4500.00	4500.00	0.00
	CHEM-DYNE	ENERGY CONV	9/16/82	4500.00	4500.00	0.00
	CHEM-DYNE	AMER STERT	9/22/82	9000.00	9000.00	0.00
	CHEM-DYNE	TIMEA CORP	9/23/82	4500.00	4500.00	0.00
	CHEM-DYNE	STETTINHU	2/17/84	1538.67	1538.67	0.00
	CHEM-DYNE	ASSIGNORS	11/22/85	25000.00	25000.00	0.00
	CHEM-DYNE	LYNE TRU	11/26/85	400000.00	400000.00	0.00
10			115	6234688.67	6,234,688.67	0.00

ENVIRONMENTAL PROTECTION AGENCY
COST RECOVERIES COLLECTION CUMULATION
FOR HAZARDOUS SUBSTANCES RESPONSE TRUST FUND
AS OF 2/ 5/ 1988

SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
17	A&F MATERIALS	ALUM CO AM	11/ 2/84	340000.00	340000.00	0.00
	A&F MATERIALS	MCDON D CO	9/26/85	150000.00	150000.00	0.00
17			2	490,000.00	490,000.00	0.00
1K	GARY DOGPOUND DRUMS(20)	CITY OF GARY INDIANA	12/18/87	27000.00	27000.00	0.00
1Y	ALSCO ANACONDA	ARCO CHEMICAL	5/19/87	19891.91	19891.91	0.00
20	CHEMCENTRAL	CHEMCENTMI	5/23/83	140000.00	140000.00	0.00
29	LEMON LAKE LANDFILL	WESTINGHOUSE	9/18/85	24734.50	24734.50	0.00
2D	TROY RAILROAD SITE	TROY RAILROAD	5/19/87	26600.00	0.00	26600.00
30	ENVIRO-CHEM CORPORATION	ENV-CHEMIN	3/20/84	651605.96	651605.96	0.00
	ENVIRO-CHEM CORPORATION	ENV-CHEMIN	12/21/84	60494.04	60494.04	0.00
	ENVIRO-CHEM CORPORATION	ENVI-TA FD	6/25/85	237524.00	237524.00	0.00
30			3	949,624.00	949,624.00	0.00
02	VELSICOL CHEMICAL	VELSICOLMT	10/ 4/83	500000.00	500000.00	0.00
38	NEALS DUMP	WESTINGHSE	8/ 5/85	175000.00	175000.00	0.00
39	NEALS LANDFILL	WESTINGHSE	8/ 5/85	350265.50	350265.50	0.00
41	BERLIN & FARRO	BERLN TRUS	4/29/85	350000.00	350000.00	0.00
	BERLIN & FARRO	BERLIN & FARRO TRUST	8/21/86	144000.00	144000.00	0.00
41			2	494,000.00	494,000.00	0.00
44	WARDLE DUMP SITES	MINN MINMF	9/23/83	10000.00	10000.00	0.00
48	NATIONAL LEAD TARACORP	NL IND(TRY	6/12/86	10675.69	10675.69	0.00
	NATIONAL LEAD TARACORP	NATIONAL LEAD	2/12/87	20788.76	20788.76	0.00
48			2	31,464.45	31,464.45	0.00
50	GREINER'S LAGOON	LUBRIZ COR	5/ 6/85	129139.59	129139.59	0.00
	GREINER'S LAGOON	E. I. DUPONT	3/18/86	9000.00	9000.00	0.00
	GREINER'S LAGOON	ROCKWEL COR	4/ 3/86	9000.00	9000.00	0.00
	GREINER'S LAGOON	ALLIEDCORP	4/ 4/86	9000.00	9000.00	0.00
50			4	156,139.59	156,139.59	0.00
51	BATTLECREEK (VERONA WELL FIELD)	THOMAS SOLVENT	1/ 7/87	96941.30	96941.30	0.00

ENVIRONMENTAL PROTECTION AGENCY
COST RECOVERIES COLL ON CUMULATION
FOR HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
AS OF 2/ 5/1988

SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
62	LIQUID DISPOSAL INC.	BASF CORPORATION	6/25/87	225000.00	225000.00	0.00
	LIQUID DISPOSAL INC.	CONTAINER CORPORATION	6/29/87	125000.00	125000.00	0.00
62			2	350,000.00	350,000.00	0.00
67	ANACONDA ROAD	D GEORGE D F	3/18/86	42611.36	0.00	42611.36
80	EAST BAY TOWNSHIP	COASTGUARD	5/16/84	144526.99	144526.99	0.00
84	BURLINGTON NORTHERN	BURLINGTON NORTHERN	4/27/87	10000.00	10000.00	0.00
	BURLINGTON NORTHERN	BUR NOR RR	5/13/85	53582.00	53582.00	0.00
	BURLINGTON NORTHERN	BUR NOR RR	3/13/86	20000.00	20000.00	0.00
	BURLINGTON NORTHERN	BURLNORTRR	3/13/86	0.00	0.00	0.00
84			4	83,582.00	83,582.00	0.00
85	WASTE DISPOSAL ENGINEERING	MINNPOLCTL	4/27/84	25000.00	25000.00	0.00
88	FMC	FMC CORPMN	7/27/83	10000.00	10000.00	0.00
	FMC	FMC CORP	2/27/86	5000.00	5000.00	0.00
	FMC	FMC CORPORATION	1/23/88	10000.00	0.00	10000.00
88			3	25,000.00	15,000.00	10,000.00
88		MALLEABLE IRON RANGE	10/ 5/87	151000.00	151000.00	0.00
90	PACKAGING CORPORATION OF AMERICA	PACKAGING CORPORATION	9/19/86	95000.00	95000.00	0.00
	PACKAGING CORPORATION OF AMERICA	PKGNG CORP AMER	9/24/87	50000.00	50000.00	0.00
90			2	145,000.00	145,000.00	0.00
91	T P. LONG	TP LONG CO	9/ 4/85	14198.23	14198.23	0.00
93	A & F MATERIALS	ALCOA IL	7/10/83	61000.00	61000.00	0.00
95	WAYNE WASTE OIL	WAYNE RECYCLING	5/27/87	30000.00	0.00	30000.00
A5	JOHNS-MANVILLE	JOHN-MANVL	9/19/84	43735.00	43735.00	0.00
B7	ABANDONED CHEMICALS (WADE PARK)	ESTGECTER	2/11/87	10000.00	10000.00	0.00
D1	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	KAISER ALU	7/17/85	3257.22	3257.22	0.00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	AMER W PRO	7/22/85	1318.78	1318.78	0.00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ROLL IN COR	7/25/85	3050.66	3050.66	0.00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	MARMON GRP	8/ 5/85	5672.32	5672.32	0.00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ACME INC	8/ 5/85	1144.00	1144.00	0.00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ALLIED TUB	8/ 5/85	1874.89	1874.89	0.00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	CHICAGOTRI	8/ 5/85	14204.64	14204.64	0.00

ENVIRONMENTAL PROTECTION AGENCY
COST RECOVERIES COLLECTION CUMULATION
FOR HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
AS OF 2/15/1988

SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
D1	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	HH HOWARD	8/ 5/85	5370. 43	5370. 43	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	OUTBO CORP	8/ 5/85	174. 78	174. 78	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	RAULD DIV	8/ 5/85	31285. 16	31285. 16	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	WAYNE INC	8/ 5/85	32953. 49	32953. 49	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	PANDUITCOR	8/12/85	2319. 77	2319. 77	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	COPPERWELL	8/12/85	4003. 99	4003. 99	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	MID-WEST	8/29/85	22164. 96	22164. 96	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	VERSON CO	8/29/85	7944. 43	7944. 43	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	GEN TUBE	8/30/85	7102. 32	7102. 32	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ASHLD CHEM	2/ 6/86	699. 11	699. 11	0. 00
	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	BRIGHT INC	8/ 5/85	14347. 64	8950. 00	5397. 64
D1			18	158,888. 59	153,490. 95	5,397. 64
D2	NINTH AVENUE DUMP	S. MARTELL	1/17/84	5000. 00	5000. 00	0. 00
	NINTH AVENUE DUMP	S. MARTELL	4/12/84	2500. 00	2500. 00	0. 00
	NINTH AVENUE DUMP	S. MARTELL	7/ 3/84	2500. 00	2500. 00	0. 00
	NINTH AVENUE DUMP	S. MARTELL	12/ 2/84	2500. 00	2500. 00	0. 00
	NINTH AVENUE DUMP	S. MARTELL	5/ 2/85	2500. 00	2500. 00	0. 00
D2			5	15,000. 00	15,000. 00	0. 00
D4	REILLY TAR & CHEMICAL CORPORATION	REILLY TAR CHEMICAL CORP.	12/ 9/87	150947. 73	150947. 73	0. 00
D7	IONA LANDFILL	AD SMITH	3/27/87	250000. 00	250000. 00	0. 00
	IONA LANDFILL	IONIA LANDFILL	9/23/87	58492. 82	58492. 82	0. 00
D7			2	308,492. 82	308,492. 82	0. 00
D9	GEBHART CHEMICAL CO.	MORRISON INC.	12/ 1/86	120368. 00	120368. 00	0. 00
E1	BENNETT (STONE QUARRY) LANDFILL	WESTINGHSE	8/ 5/85	450000. 00	450000. 00	0. 00
E2	NORMAN POERS	INMONT COR	7/26/85	116000. 00	116000. 00	0. 00
E4	ALLIED CHEM. (IRONTON COKE)	ALLIEDCHEM	8/22/84	35000. 00	35000. 00	0. 00
	ALLIED CHEM. (IRONTON COKE)	ALLIED CHEM	4/29/85	11574. 01	11574. 01	0. 00
	ALLIED CHEM. (IRONTON COKE)	ALLIED CHE	6/ 4/86	0. 00	0. 00	0. 00
	ALLIED CHEM. (IRONTON COKE)	ALLIED CORPORATION	8/26/86	46058. 68	18354. 18	27704. 50
	ALLIED CHEM. (IRONTON COKE)	ALLIED CORPORATION	2/12/87	41027. 17	18026. 07	23001. 10
E4			5	133,659. 86	82,954. 26	50,705. 60
E7	CLIFF/DOW DUMP	CLIFFS-DOW DUMMP (HARG)	4/ 9/85	45061. 77	45061. 77	0. 00
	CLIFF/DOW DUMP	DOW CHEMCO	7/18/85	11404. 17	11404. 17	0. 00
E7			2	56,465. 94	56,465. 94	0. 00

ENVIRONMENTAL PROTECTION AGENCY
COST RECOVERIES COLLECTED CUMULATION
FOR HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
AS OF 2/ 5/ 1988

SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
F3	ALBURN INCINERATOR	RRDONNELLY	11/24/86	1150000.00	1150000.00	0.00
F4	UNION CARBIDE SITE B	UNIONCARBE	11/ 2/84	5000.00	5000.00	0.00
G2	PEERLESS PLATING	S. MUSSELMAN	6/29/87	160000.00	160000.00	0.00
J6	S. POINT PLANT	ALLIED & ASH	5/19/87	124000.00	124000.00	0.00
K2	RIVERDALE	RIVERDALE	5/ 6/85	2144.63	2144.63	0.00
	RIVERDALE	RIVERDALE	10/ 7/85	23590.93	23590.93	0.00
K2			2	25,735.56	25,735.56	0.00
K7	*GRANITE CITY LEAD	NL IND(TR)	6/19/85	7259.00	7259.00	0.00
	*GRANITE CITY LEAD	NL IND TX	6/25/85	5000.00	5000.00	0.00
K7			2	12,259.00	12,259.00	0.00
L4	MASTER DISPOSAL SERVICE INC. LANDFILL	MASTER DISPOSAL TRUST	7/17/86	142572.95	142572.95	0.00
L9	NORTHERN ENGRAVING	N. ENGR COR	4/ 4/86	10000.00	10000.00	0.00
	NORTHERN ENGRAVING	NORTHERN ENGRAVING	1/26/88	16605.39	16605.39	0.00
L9			2	26,605.39	26,605.39	0.00
N9	GEHEINHARDT PICALLO CO.	CBS INC NY	6/20/85	102115.47	102115.47	0.00
P9	THOMAS SOLVENT INC	THOMAS SOLVENTS, INC.	12/18/87	3752.93	3752.93	0.00
R7	SHEFFIELD/US ECOLOGY	US ECOLOGY	5/19/87	60000.00	0.00	60000.00
	SHEFFIELD/US ECOLOGY	U. S. ECOLOGY	9/10/86	25000.00	25000.00	0.00
R7			2	85,000.00	25,000.00	60,000.00
S2	JDF WILDS SITE (MESCO)	MESCO GROP	10/25/85	3000.00	3000.00	0.00
T7	CH-147	AIR FORCE	9/26/85	31763.64	31763.64	0.00
T8	U.S. AVIEX	U. S. AVIEX	8/ 4/86	26602.70	0.00	26602.70
	U.S. AVIEX	COLD CAST CO	7/30/86	12500.00	12500.00	0.00
T8			2	39,102.70	12,500.00	26,602.70
W5	CHEM-CENTRAL	CHEM-CENTRAL	11/24/87	21365.05	0.00	21365.05
X9	NATIONAL PRESTO INDUSTRIES INC.	NATIONAL PRESTO	10/ 6/86	32165.73	32165.73	0.00
	NATIONAL PRESTO INDUSTRIES INC.	NATIONAL PRESTO CORP.	12/ 9/87	37507.47	0.00	37507.47
X9			2	69,673.20	32,165.73	37,507.47
			233	19704746.36	18897012.54	807,733.82

COST RECOVERIES FROM P
FOR THE HAZARDOUS SUBST
PREPARED BY FINA

JURY TO 2/01/1988
RESPONSE TRUST FUND
ACCOUNTING

ACCT'S REC. CONF#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	AMOUNT BILLED	AMOUNT COLLECTED	BILLING DATE	FINAL PAYMENT RECEIVED	DAYS OUT- STANDING
2T009	TFA0572R10	CHEM-DYNE	AECO PRODUCTS	4500.00	4500.00	9/11/82	9/11/82	0.00
2T010	2TFA725R10	CHEM-DYNE	AIR PRO&CH	9000.00	9000.00	9/10/82	9/10/82	0.00
2T011	2TFA725R10	CHEM-DYNE	ALBANY INT	9000.00	9000.00	9/10/82	9/10/82	0.00
2T012	2TFA725R10	CHEM-DYNE	AMER CAN C	4500.00	4500.00	9/10/82	9/10/82	0.00
2T013	2TFA725R10	CHEM-DYNE	AMER CY FO	81000.00	81000.00	9/10/82	9/10/82	0.00
2T014	2TFA725R10	CHEM-DYNE	AMER GR CO	9000.00	9000.00	9/10/82	9/10/82	0.00
2T015	2TFA725R10	CHEM-DYNE	AMER ROLCO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T016	2TFA725R10	CHEM-DYNE	ANACD ATL	4500.00	4500.00	9/10/82	9/10/82	0.00
2T017	2TFA725R10	CHEM-DYNE	ANDERSN CO	45000.00	45000.00	9/11/82	9/11/82	0.00
2T018	2TFA725R10	CHEM-DYNE	APPLETONIN	9000.00	9000.00	9/10/82	9/10/82	0.00
2T019	2TFA725R10	CHEM-DYNE	ARAPAHOE	4500.00	4500.00	9/11/82	9/11/82	0.00
2T020	2TFA725R10	CHEM-DYNE	ARGUS CHEM	4500.00	4500.00	9/11/82	9/11/82	0.00
2T021	2TFA725R10	CHEM-DYNE	ASHLD CHEM	9000.00	9000.00	9/10/82	9/10/82	0.00
2T022	2TFA725R10	CHEM-DYNE	AYDIN RAYT	4500.00	4500.00	9/11/82	9/11/82	0.00
2T023	2TFA725R10	CHEM-DYNE	BISHOPHRIC	4500.00	4500.00	9/11/82	9/11/82	0.00
2T024	2TFA725R10	CHEM-DYNE	BORDEN INC	45000.00	45000.00	9/10/82	9/10/82	0.00
2T025	2TFA725R10	CHEM-DYNE	CNTL HUDSN	45000.00	45000.00	9/11/82	9/11/82	0.00
2T026	2TFA725R10	CHEM-DYNE	CHAMP PAPR	9000.00	9000.00	9/11/82	9/11/82	0.00
2T027	2TFA725R10	CHEM-DYNE	CHEM-GRATE	4500.00	4500.00	9/10/82	9/10/82	0.00
2T028	2TFA725R10	CHEM-DYNE	CHEMINEER	4500.00	4500.00	9/10/82	9/10/82	0.00
2T029	2TFA725R10	CHEM-DYNE	CINC MILAC	4500.00	4500.00	9/10/82	9/10/82	0.00
2T030	2TFA725R10	CHEM-DYNE	CLOPY CORP	6750.00	6750.00	9/11/82	9/11/82	0.00
2T031	2TFA725R10	CHEM-DYNE	CLOLDSUEY	4500.00	4500.00	9/11/82	9/11/82	0.00
2T032	2TFA725R10	CHEM-DYNE	COMPO IND	4500.00	4500.00	9/10/82	9/10/82	0.00
2T033	2TFA725R10	CHEM-DYNE	CONSOLD PR	9000.00	9000.00	9/11/82	9/11/82	0.00
2T034	2TFA725R10	CHEM-DYNE	CONTAIR CO	4500.00	4500.00	9/10/82	9/10/82	0.00
2T035	2TFA725R10	CHEM-DYNE	CORNG GLAS	4500.00	4500.00	9/10/82	9/10/82	0.00
2T036	2TFA725R10	CHEM-DYNE	HS CROCKER	4500.00	4500.00	9/11/82	9/11/82	0.00
2T037	2TFA725R10	CHEM-DYNE	C ZELLBACH	9000.00	9000.00	9/10/82	9/10/82	0.00
2T038	2TFA725R10	CHEM-DYNE	CUMMING CO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T039	2TFA725R10	CHEM-DYNE	CYCLOPS	9000.00	9000.00	9/10/82	9/10/82	0.00
2T040	2TFA725R10	CHEM-DYNE	DAP INC	9000.00	9000.00	9/10/82	9/10/82	0.00
2T041	2TFA725R10	CHEM-DYNE	DART IND	67500.00	67500.00	9/10/82	9/10/82	0.00
2T042	2TFA725R10	CHEM-DYNE	DIAMOND IN	45000.00	45000.00	9/11/82	9/11/82	0.00
2T043	2TFA725R10	CHEM-DYNE	DIAMND SHA	9000.00	9000.00	9/10/82	9/10/82	0.00
2T044	2TFA725R10	CHEM-DYNE	DIEBOLD IN	4500.00	4500.00	9/10/82	9/10/82	0.00
2T045	2TFA725R10	CHEM-DYNE	DIEMAKR IN	9000.00	9000.00	9/10/82	9/10/82	0.00
2T046	2TFA725R10	CHEM-DYNE	MERPEL-SCW	45000.00	45000.00	9/11/82	9/11/82	0.00
2T047	2TFA725R10	CHEM-DYNE	E I DUPONT	90000.00	90000.00	9/10/82	9/10/82	0.00
2T048	2TFA725R10	CHEM-DYNE	EGYPT LACK	9000.00	9000.00	9/11/82	9/11/82	0.00
2T049	2TFA725R10	CHEM-DYNE	ESSEX CORP	9000.00	9000.00	9/10/82	9/10/82	0.00
2T050	2TFA725R10	CHEM-DYNE	ETHYL	45000.00	45000.00	9/10/82	9/10/82	0.00
2T051	2TFA725R10	CHEM-DYNE	EXXON	9000.00	9000.00	9/10/82	9/10/82	0.00
2T052	2TFA725R10	CHEM-DYNE	FMG	90000.00	90000.00	9/11/82	9/11/82	0.00
2T053	2TFA725R10	CHEM-DYNE	FI WAYNE	4500.00	4500.00	9/10/82	9/10/82	0.00
2T054	2TFA725R10	CHEM-DYNE	FRIESENRIE	4500.00	4500.00	9/10/82	9/10/82	0.00
2T055	2TFA725R10	CHEM-DYNE	GR SPR CO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T056	2TFA725R10	CHEM-DYNE	G F CO	45000.00	45000.00	9/10/82	9/10/82	0.00
2T057	2TFA725R10	CHEM-DYNE	GILDERN DU	4500.00	4500.00	9/10/82	9/10/82	0.00

COST RECOVERIES FROM
FOR THE HAZARDOUS SUBS
PREPARED BY FIN.

TORY TO 2/01/1988
RESPONSE TRUST FUND
& ACCOUNTING

ACCTS REC CNT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	AMOUNT BILLED	AMOUNT COLLECTED	BILLING DATE	FINAL PAYMENT RECIEVED	DAYS OUT- STANDING
2T058	2TFA725R10	CHEM-DYNE	GLYCO INC	4500.00	4500.00	9/10/82	9/10/82	0.00
2T059	2TFA725R10	CHEM-DYNE	GOODYR TIR	58500.00	58500.00	9/10/82	9/10/82	0.00
2T060	2TFA725R10	CHEM-DYNE	GT LAKES C	4500.00	4500.00	9/10/82	9/10/82	0.00
2T061	2TFA725R10	CHEM-DYNE	GULF OILCO	4500.00	4500.00	9/10/82	9/10/82	0.00
2T062	2TFA725R10	CHEM-DYNE	HAMMERM CO	9000.00	9000.00	9/11/82	9/11/82	0.00
2T063	2TFA725R10	CHEM-DYNE	HARSHAW CO	4500.00	4500.00	9/10/82	9/10/82	0.00
2T064	2TFA725R10	CHEM-DYNE	HERCULE IN	4500.00	4500.00	9/10/82	9/10/82	0.00
2T065	2TFA725R10	CHEM-DYNE	HOLLSTN IN	9000.00	9000.00	9/10/82	9/10/82	0.00
2T066	2TFA725R10	CHEM-DYNE	HOOKEE CHE	81000.00	81000.00	9/10/82	9/10/82	0.00
2T067	2TFA725R10	CHEM-DYNE	ITT N TELE	4500.00	4500.00	9/11/82	9/11/82	0.00
2T068	2TFA725R10	CHEM-DYNE	FOREMOST-M	9000.00	9000.00	9/11/82	9/11/82	0.00
2T069	2TFA725R10	CHEM-DYNE	INMOST COR	4500.00	4500.00	9/11/82	9/11/82	0.00
2T070	2TFA725R10	CHEM-DYNE	INTL PAPER	4500.00	4500.00	9/10/82	9/10/82	0.00
2T071	2TFA725R10	CHEM-DYNE	MANVL BLDG	9000.00	9000.00	9/10/82	9/10/82	0.00
2T072	2TFA725R10	CHEM-DYNE	KETTERG RE	4500.00	4500.00	9/11/82	9/11/82	0.00
2T073	2TFA725R10	CHEM-DYNE	KOPPERS CO	58500.00	58500.00	9/11/82	9/11/82	0.00
2T074	2TFA725R10	CHEM-DYNE	LORD CORP	4500.00	4500.00	9/10/82	9/10/82	0.00
2T075	2TFA725R10	CHEM-DYNE	M&T	90000.00	90000.00	9/11/82	9/11/82	0.00
2T076	2TFA725R10	CHEM-DYNE	MCDON-DOUG	9000.00	9000.00	9/11/82	9/11/82	0.00
2T077	2TFA725R10	CHEM-DYNE	MEARL CORP	9000.00	9000.00	9/10/82	9/10/82	0.00
2T078	2TFA725R10	CHEM-DYNE	EMERSN ELE	4500.00	4500.00	9/11/82	9/11/82	0.00
2T078	2TFA725R10	CHEM-DYNE	MOBAY CHEM	45000.00	45000.00	9/11/82	9/11/82	0.00
2T080	2TFA725R10	CHEM-DYNE	MEASRMT IN	4500.00	4500.00	9/11/82	9/11/82	0.00
2T081	2TFA725R10	CHEM-DYNE	NCR	4500.00	4500.00	9/11/82	9/11/82	0.00
2T082	2TFA725R10	CHEM-DYNE	NATL DISTI	9000.00	9000.00	9/10/82	9/10/82	0.00
2T083	2TFA725R10	CHEM-DYNE	N. ENGO CO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T084	2TFA725R10	CHEM-DYNE	OHIO MED	4500.00	4500.00	9/11/82	9/11/82	0.00
2T085	2TFA725R10	CHEM-DYNE	OLIN CORP	45000.00	45000.00	9/10/82	9/10/82	0.00
2T086	2TFA725R10	CHEM-DYNE	OWENS-CORN	67500.00	67500.00	9/10/82	9/10/82	0.00
2T087	2TFA725R10	CHEM-DYNE	PPG INDUST	85500.00	85500.00	9/11/82	9/11/82	0.00
2T088	2TFA725R10	CHEM-DYNE	PENWALT CO	5400.00	5400.00	9/11/82	9/11/82	0.00
2T089	2TFA725R10	CHEM-DYNE	PILOT CHEM	4500.00	4500.00	9/10/82	9/10/82	0.00
2T090	2TFA725R10	CHEM-DYNE	PROCTOR & GAMBLE	9000.00	9000.00	9/11/82	9/11/82	0.00
2T091	2TFA725R10	CHEM-DYNE	RR DONELLY	4500.00	4500.00	9/10/82	9/10/82	0.00
2T092	2TFA725R10	CHEM-DYNE	RALSTN PUR	4500.00	4500.00	9/11/82	9/11/82	0.00
2T093	2TFA725R10	CHEM-DYNE	RICHDSN CO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T094	2TFA725R10	CHEM-DYNE	ROLSCRENCO	4500.00	4500.00	9/10/82	9/10/82	0.00
2T095	2TFA725R10	CHEM-DYNE	ROTON CORP	4500.00	4500.00	9/11/82	9/11/82	0.00
2T096	2TFA725R10	CHEM-DYNE	SALSBRYN	4500.00	4500.00	9/10/82	9/10/82	0.00
2T097	2TFA725R10	CHEM-DYNE	SANGAMO-WE	45000.00	45000.00	9/10/82	9/10/82	0.00
2T098	2TFA725R10	CHEM-DYNE	SCHOLLE IN	4500.00	4500.00	9/11/82	9/11/82	0.00
2T099	2TFA725R10	CHEM-DYNE	SIEMENS AL	4500.00	4500.00	9/11/82	9/11/82	0.00
2T100	2TFA725R10	CHEM-DYNE	AD SMITH	9000.00	9000.00	9/11/82	9/11/82	0.00
2T101	2TFA725R10	CHEM-DYNE	SW SPEC IN	4500.00	4500.00	9/10/82	9/10/82	0.00
2T102	2TFA725R10	CHEM-DYNE	SOWEST POR	4500.00	4500.00	9/10/82	9/10/82	0.00
2T103	2TFA725R10	CHEM-DYNE	SPERRY-UNI	9000.00	9000.00	9/11/82	9/11/82	0.00
2T104	2TFA725R10	CHEM-DYNE	AE STAN CO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T105	2TFA725R10	CHEM-DYNE	STD OIL CO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T106	2TFA725R10	CHEM-DYNE	STAUFFER	90000.00	90000.00	9/10/82	9/10/82	0.00

COST RECOVERIES FROM P
FOR THE HAZARDOUS SUBST
PREPARED BY FINA.

JURY TO 2/01/1988
RESPONSE TRUST FUND
ACCOUNTING

ACCTS REC. CONTR	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	AMOUNT BILLED	AMOUNT COLLECTED	BILLING DATE	FINAL PAYMENT RECIEVED	DAYS OUT- STANDING
2T107	2TFA725R10	CHEM-DYNE	TAPPAN APL	4500.00	4500.00	9/10/82	9/10/82	0.00
2T108	2TFA725R10	CHEM-DYNE	TRAVENOL	4500.00	4500.00	9/10/82	9/10/82	0.00
2T109	2TFA725R10	CHEM-DYNE	UNION CARB	67500.00	67500.00	9/11/82	9/11/82	0.00
2T110	2TFA725R10	CHEM-DYNE	UNIVERL MF	45000.00	45000.00	9/10/82	9/10/82	0.00
2T111	2TFA725R10	CHEM-DYNE	US STEEL	45000.00	45000.00	9/10/82	9/10/82	0.00
2T112	2TFA725R10	CHEM-DYNE	VELSICOL	225000.00	225000.00	9/11/82	9/11/82	0.00
2T113	2TFA725R10	CHEM-DYNE	VILKSWAGEN	9000.00	9000.00	9/10/82	9/10/82	0.00
2T114	2TFA725R10	CHEM-DYNE	VULCAN CO	4500.00	4500.00	9/11/82	9/11/82	0.00
2T115	2TFA725R10	CHEM-DYNE	WITCO CHEM	4500.00	4500.00	9/11/82	9/11/82	0.00
2T116	2TFA725R10	CHEM-DYNE	XOMOX CORP	4500.00	4500.00	9/10/82	9/10/82	0.00
2T117	2TFA725R10	CHEM-DYNE	FRANK ENTE	4500.00	4500.00	9/11/82	9/11/82	0.00
2T118	2TFA725R10	CHEM-DYNE	ENERGY CONV	4500.00	4500.00	9/16/82	9/16/82	0.00
2T119	2TFA725R10	CHEM-DYNE	TIMEX CORP	4500.00	4500.00	9/23/82	9/23/82	0.00
2T120	2TFA725R10	CHEM-DYNE	AMER STERI	9000.00	9000.00	9/22/82	9/22/82	0.00
3T010	3TFA725R20	CHEMCENTRAL	CHEMCENTMI	140000.00	140000.00	5/23/83	5/23/83	0.00
3T013	3TFA725E93	A & F MATERIALS	ALCOA IL	61000.00	61000.00	7/10/83	7/10/83	0.00
3T015	3TJB785T88	FMC	FMC CORPMN	10000.00	10000.00	7/27/83	7/27/83	0.00
3T018	3TJB785T44	OAKDALE DUMP SITES	MINN MINMF	10000.00	10000.00	9/23/83	9/23/83	0.00
3T021	3TJB785T32	VELSICOL CHEMICAL	VELSICOLMI	500000.00	500000.00	10/ 4/83	10/ 4/83	0.00
4T004	4TFA725ED2	NINTH AVENUE DUMP	S. MARTELL	5000.00	5000.00	1/17/84	1/17/84	0.00
4T007	4TFA725R10	CHEM-DYNE	T. STETT&H0	1538.67	1538.67	2/17/84	2/17/84	0.00
4T010	4TFA725E30	ENVIRO-CHEM CORPORAT	ENV-CHEMIN	651605.96	651605.96	3/20/84	3/20/84	0.00
4T011	4TFA725R85	WASTE DISPOSAL ENGIN	MINNPOLCTL	25000.00	25000.00	4/27/84	4/27/84	0.00
4T014	4TFA725ED2	NINTH AVENUE DUMP	S. MARTELL	2500.00	2500.00	4/12/84	4/12/84	0.00
4T017	4TFA725LE4	ALLIED CHEM. (IRONTG	ALLIEDCHEM	35000.00	35000.00	8/22/84	8/22/84	0.00
4T019	4TFA725E80	EAST BAY TOWNSHIP	COASTGUARD	144526.99	144526.99	5/16/84	5/16/84	0.00
4T025	4TFA725ED2	NINTH AVENUE DUMP	S. MARTELL	2500.00	2500.00	7/ 3/84	7/ 3/84	0.00
4T034	4TFA725RA5	JOHNS-MANVILLE	JOHN-MANVL	43735.00	43735.00	9/19/84	9/19/84	0.00
5T001	4TFA725ED2	NINTH AVENUE DUMP	S. MARTELL	2500.00	2500.00	5/ 2/85	5/ 2/85	0.00
5T008	4TFA725EE7	CLIFF/DOW DUMP	CLIFFS-DOW DUMMP (MARG)	45061.77	45061.77	4/ 9/85	4/ 9/85	0.00
5T009	4TFA725E17	A&F MATERIALS	ALUM CO AM	340000.00	340000.00	11/ 2/84	11/ 2/84	0.00
5T010	4TJB775T14	UNION CARBIDE SITE B	UNIONCARBE	5000.00	5000.00	11/ 2/84	11/ 2/84	0.00
5T012	4TFA725ED2	NINTH AVENUE DUMP	S. MARTELL	2500.00	2500.00	12/ 2/84	12/ 2/84	0.00
5T013	4TFA725E30	ENVIRO-CHEM CORPORAT	ENV-CHEMIN	60494.04	60494.04	12/21/84	12/21/84	0.00
5T047	5TFA05FHK7	*GRANITE CITY LEAD	NL IND(TR)	7259.00	7259.00	6/19/85	6/19/85	0.00
5T051	4TFA725LE4	ALLIED CHEM. (IRONTG	ALLIED CHEM	11574.01	11574.01	4/29/85	4/29/85	0.00
5T052	4TFA725E41	BERLIN & FARRO	BERLN TRUS	350000.00	350000.00	4/29/85	4/29/85	0.00
5T054	4TFA725E50	GREINER'S LAGOON	LUBRIZ COR	129139.59	129139.59	5/ 6/85	5/ 6/85	0.00
5T055	4TFA725RK2	RIVERDALE	RIVERDALE	2144.63	2144.63	5/ 6/85	5/ 6/85	0.00
5T055	4TFA725RK2	RIVERDALE	RIVERDALE	23590.93	23590.93	10/ 7/85	10/ 7/85	0.00
5T056	4TFA725R84	BURLINGTON NORTHERN	BUR NOR RR	53582.00	53582.00	5/13/85	5/13/85	0.00
5T065	5TFA725EN9	GEHEINHARDT PICALLO	CBS INC NY	102115.47	102115.47	6/20/85	6/20/85	0.00
5T066	4TFA725E30	ENVIRO-CHEM CORPORAT	ENVI-TA FD	237524.00	237524.00	6/25/85	6/25/85	0.00
5T067	5TFA05FHK7	*GRANITE CITY LEAD	NL IND TX	5000.00	5000.00	6/25/85	6/25/85	0.00
5T069	4TFA05FES2	JOE WILDS SITE (NESC	MESCO GROU	3000.00	3000.00	10/25/85	10/25/85	0.00
5T073	4TJB05UTD1	LIQUID DYNAMICS (SOU	KAISER ALU	3257.22	3257.22	7/17/85	7/17/85	0.00
5T074	4TFA725FE7	CLIFF/DOW DUMP	DOW CHEMCO	11404.17	11404.17	7/18/85	7/18/85	0.00
5T075	4TJB05UTD1	LIQUID DYNAMICS (SOU	AMER W PRO	1318.78	1318.78	7/22/85	7/22/85	0.00
5T076	4TJB05B1D1	LIQUID DYNAMICS (SOU	ROLLIN COR	3050.66	3050.66	7/25/85	7/25/85	0.00

COST RECOVERIES FROM
FOR THE HAZARDOUS SUBS
PREPARED BY FIN.

TORY TO 2/01/1988
RESPONSE TRUST FUND
& ACCOUNTING

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	AMOUNT BILLED	AMOUNT COLLECTED	BILLING DATE	FINAL PAYMENT RECIEVED	DAYS OUT- STANDING
5T077	4TFA725LE2	NORMAN POERS	INMONT COR	116000.00	116000.00	7/26/85	7/26/85	0.00
5T081	4TJB05BTD1	LIQUID DYNAMICS (SOU	MARMON GRP	5672.32	5672.32	8/ 5/85	8/ 5/85	0.00
5T082	4TJB05BTD1	LIQUID DYNAMICS (SOU	ACME INC	1144.00	1144.00	8/ 5/85	8/ 5/85	0.00
5T083	4TJB05BTD1	LIQUID DYNAMICS (SOU	ALLIED TUB	1874.89	1874.89	8/ 5/85	8/ 5/85	0.00
5T084	4TJB05BTD1	LIQUID DYNAMICS (SOU	ASHLD CHEM	699.11	699.11	2/ 6/86	2/ 6/86	0.00
5T085	4TJB05BTD1	LIQUID DYNAMICS (SOU	BRIGHT INC	14347.64	8950.00	8/ 5/85	10/ 1/87	787.00
5T086	4TJB05BTD1	LIQUID DYNAMICS (SOU	CHICAGO TRI	14204.64	14204.64	8/ 5/85	8/ 5/85	0.00
5T087	4TJB05BTD1	LIQUID DYNAMICS (SOU	GEN TUBE	7102.32	7102.32	8/30/85	8/30/85	0.00
5T088	4TJB05BTD1	LIQUID DYNAMICS (SOU	HH HOWARD	5370.43	5370.43	8/ 5/85	8/ 5/85	0.00
5T089	4TJB05BTD1	LIQUID DYNAMICS (SOU	MID-WEST	22164.96	22164.96	8/29/85	8/29/85	0.00
5T090	4TJB05BTD1	LIQUID DYNAMICS (SOU	OUTBO CORP	174.78	174.78	8/ 5/85	8/ 5/85	0.00
5T091	4TJB05BTD1	LIQUID DYNAMICS (SOU	PANDUITCOR	2319.77	2319.77	8/12/85	8/12/85	0.00
5T092	4TJB05BTD1	LIQUID DYNAMICS (SOU	RAULD DIV	31285.16	31285.16	8/ 5/85	8/ 5/85	0.00
5T093	4TJB05BTD1	LIQUID DYNAMICS (SOU	COPPERWELL	4003.99	4003.99	8/12/85	8/12/85	0.00
5T094	4TJB05BTD1	LIQUID DYNAMICS (SOU	VERSION CO	7944.43	7944.43	8/29/85	8/29/85	0.00
5T095	4TJB05BTD1	LIQUID DYNAMICS (SOU	WAYNE INC	32953.49	32953.49	8/ 5/85	8/ 5/85	0.00
5T098	5TFA725E29	LEMON LANE LANDFILL	WESTINGHOUSE	24734.50	24734.50	9/18/85	9/18/85	0.00
5T099	5TFA725E38	NEALS DUMP	WESTINGHSE	175000.00	175000.00	8/ 5/85	8/ 5/85	0.00
5T100	5TFA725E39	NEALS LANDFILL	WESTINGHSE	350265.50	350265.50	8/ 5/85	8/ 5/85	0.00
5T101	5TFA725EE1	BENNETT (STONE GUARR	WESTINGHSE	450000.00	450000.00	8/ 5/85	8/ 5/85	0.00
5T102	4TFA725E17	A&F MATERIALS	MCDON D CO	150000.00	150000.00	9/26/85	9/26/85	0.00
5T106	5TGB05W591	T.P. LONG	TP LONG CO	14198.23	14198.23	9/ 4/85	9/ 4/85	0.00
5T114	5TFA05FET7	C-WAY	AIR FORCE	31763.64	31763.64	9/26/85	9/26/85	0.00
6T004	4TFA725R10	CHEM-DYNE	C. DYNE TRU	400000.00	400000.00	11/26/85	11/26/85	0.00
6T005	4TFA725R10	CHEM-DYNE	ASSIGNORS	25000.00	25000.00	11/22/85	11/22/85	0.00
6T006	4TFA725L09	MIDCO I	MIDWESTETL	3135974.02	3135974.02	11/20/85	11/20/85	0.00
6T131	4TFA725R84	BURLINGTON NORTHERN	BUR NOR RR	20000.00	20000.00	3/13/86	3/13/86	0.00
6T132	4TFA725LE4	ALLIED CHEM. (IRONTD	ALLIED CHE	0.00	0.00	6/ 4/86	6/ 4/86	0.00
6T133	5TFA05FH48	NATIONAL LEAD TARACO	NL IND(TR)	10675.69	10675.69	6/12/86	6/12/86	0.00
6T137	5TJB05U4B8	FMC	FMC CORP	5000.00	5000.00	2/27/86	2/27/86	0.00
6T149	2TFA725E50	GREINER'S LAGOON	ALLIEDCORP	9000.00	9000.00	4/ 4/86	4/ 4/86	0.00
6T150	2TFA725E50	GREINER'S LAGOON	E. I. DUPONT	9000.00	9000.00	3/18/86	3/18/86	0.00
6T151	2TFA725E50	GREINER'S LAGOON	ROCKWL COR	9000.00	9000.00	4/ 3/86	4/ 3/86	0.00
6T154	2TFA725E57	ANACONDA ROAD	D GEORGE OF	42611.36	0.00	3/18/86	2/ 5/88	689.00
6T155	5TFA725R84	BURLINGTON NORTHERN	BURLNORTRR	0.00	0.00	3/13/86	3/13/86	0.00
6T170	5TGB05W4L9	NORTHERN ENGRAVING	N. ENGR COR	10000.00	10000.00	4/ 4/86	4/ 4/86	0.00
6T199	5TFA05F109	MIDCO I	MIDCO ESCROW	100000.00	100000.00	6/13/86	6/13/86	0.00
6T210	PSFA05FL14	MASTER DISPOSAL SERV	MASTER DISPOSAL TRUST	142572.95	142572.95	7/17/86	7/17/86	0.00
6T212	PSGB05Y4T8	U.S. AVIEX	COLD CAST CO	12500.00	12500.00	7/30/86	7/30/86	0.00
6T215	PSGB05Y4T8	U.S. AVIEX	U.S. AVIEX	26602.70	0.00	8/ 4/86	2/ 5/88	550.00
6T216	PSFA05F141	BERLIN & FARRO	BERLIN & FARRO TRUST	144000.00	144000.00	8/21/86	8/21/86	0.00
6T217	PSFA05Y4X9	NATIONAL PRESTO INDU	NATIONAL PRESTO	32165.73	32165.73	10/ 6/86	10/ 6/86	0.00
6T218	PSFA05FL90	PACKAGING CORPORATIO	PACKAGING CORPORATION	95000.00	95000.00	9/19/86	9/19/86	0.00
6T219	PSGB05F5E4	ALLIED CHEM. (IRONTD	ALLIED CORPORATION	46058.68	18354.18	8/26/86	8/26/86	0.00
6T223	5TFA05F0R7	SHEFFIELD/US ECOLOGY	U.S. ECOLOGY	25000.00	25000.00	9/10/86	9/10/86	0.00
7T003	5TFA725R06	REILLY TAR	REILLY TAR	600000.00	600000.00	10/ 6/86	10/ 6/86	0.00
7T003	5TFA725R06	REILLY TAR	REILLY TAR	1120000.00	623056.00	10/15/86	12/31/87	442.00
7T009	5TFA725LF3	ALBURN INCINERATOR	RRDONNELLY	1150000.00	1150000.00	11/24/86	11/24/86	0.00
7T012	5TFA05F0D9	CEBHART CHEMICAL CO.	MORRISON INC.	120368.00	120368.00	12/ 1/86	12/ 1/86	0.00

COST RECOVERIES FROM 1
FOR THE HAZARDOUS SUBST
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RY TO 2/01/1988
RESPONSE TRUST FUND
ACCOUNTING

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	AMOUNT BILLED	AMOUNT COLLECTED	BILLING DATE	FINAL PAYMENT RECIEVED	DAYS OUT- STANDING
7T014	PSJB05BR51	BATTLECREEK (VERONA	THOMAS SOLVENT	96941.30	96941.30	1/ 7/87	1/ 7/87	0.00
7T022	5TFA725EB7	ABANDONED CHEMICALS	ESTGECTER	10000.00	10000.00	2/11/87	2/11/87	0.00
7T023	NSGB05FPE4	ALLIED CHEM. (IRONTO	ALLIED CORPORATION	41027.17	18026.07	2/12/87	2/12/87	0.00
7T024	NSGB05FP48	NATIONAL LEAD TARACO	NATIONAL LEAD	20788.76	20788.76	2/12/87	3/10/87	26.00
7T028	PSFA05FLD7	IONA LANDFILL	AD SMITH	250000.00	250000.00	3/27/87	3/27/87	0.00
7T068	7TJB05BF84	BURLINGTON NORTHERN	BURLINGTON NORTHERN	10000.00	10000.00	4/27/87	5/19/87	22.00
7T074	5TFA05FLJ6	S. POINT PLANT	ALLIED & ASH	124000.00	124000.00	5/19/87	9/15/87	119.00
7T075	6UFA05FL1Y	ALSCO ANACONDA	ARCO CHEMICAL	19891.91	19891.91	5/19/87	5/19/87	0.00
7T079	2TFA725E08	CHEMICAL MINERALS	RCRONINETA	0.00	0.00	5/19/87	7/19/87	61.00
7T080	5TFA725E2D	TROY RAILROAD SITE	TROY RAILROAD	26600.00	0.00	5/19/87	2/ 5/88	262.00
7T082	5TFA05FJR7	SHEFFIELD/US ECOLOGY	US ECOLOGY	60000.00	0.00	5/19/87	2/ 5/88	262.00
7T083	5TFA05FL95	WAYNE WASTE OIL	WAYNE RECYCLING	30000.00	0.00	5/27/87	2/ 5/88	254.00
7T095	3TFA725E62	LIQUID DISPOSAL INC.	CONTAINER CORPORATION	125000.00	125000.00	6/29/87	6/29/87	0.00
7T096	3TFA725E62	LIQUID DISPOSAL INC.	BASF CORPORATION	225000.00	225000.00	6/25/87	6/25/87	0.00
7T097	4TFA725E62	PEERLESS PLATING	S. MUSSELMAN	160000.00	160000.00	6/29/87	6/29/87	0.00
7T103	2TFA725E08	CHEMICAL MINERALS	CROWN CORK	61000.00	61000.00	6/29/87	6/29/87	0.00
7T104	2TFA725E08	CHEMICAL MINERALS	TRIVOVA CO	8166.67	8166.67	7/ 6/87	7/ 6/87	0.00
7T105	2TFA725E08	CHEMICAL MINERALS	PREMIX INC	7083.33	7083.33	7/13/87	7/13/87	0.00
7T106	2TFA725E08	CHEMICAL MINERALS	TECH PRODS	8166.67	8166.67	7/13/87	7/13/87	0.00
7T107	2TFA725E08	CHEMICAL MINERALS	CHEM SOLVT	15833.33	15833.33	7/13/87	7/13/87	0.00
7T108	2TFA725E08	CHEMICAL MINERALS	CHEM SALES	1000.00	1000.00	7/13/87	7/13/87	0.00
7T109	2TFA725E08	CHEMICAL MINERALS	TIMKEN CO	6541.67	6541.67	7/13/87	7/13/87	0.00
7T110	2TFA725E08	CHEMICAL MINERALS	FULLER & HEN	8166.67	8166.67	7/13/87	7/13/87	0.00
7T111	2TFA725E08	CHEMICAL MINERALS	IOLTA TRST	7083.33	7083.33	7/13/87	7/13/87	0.00
7T112	2TFA725E08	CHEMICAL MINERALS	ROCKWELL	11416.67	11416.67	7/13/87	7/13/87	0.00
7T113	2TFA725E08	CHEMICAL MINERALS	CHEMTRN CO	6541.67	6541.67	7/13/87	7/13/87	0.00
7T114	2TFA725E08	CHEMICAL MINERALS	A&H TRUST	244000.00	244000.00	7/13/87	7/13/87	0.00
7T122	7TGB05FPD7	IONA LANDFILL	IONIA LANDFILL	58492.82	58492.82	9/23/87	9/23/87	0.00
7T124	PSFA05FL90	PACKAGING CORPORATIO	PKGING CORP AMER	50000.00	50000.00	9/24/87	9/24/87	0.00
8T001	70FA05FE8B	MALLEABLE IRON RANGE	MALLEABLE IRON RANGE	151000.00	151000.00	10/ 5/87	10/ 5/87	0.00
8T008	7TJB05B4M5	CHEM-CENTRAL	CHEM-CENTRAL	21365.05	0.00	11/24/87	11/24/87	0.00
8T029	7TGB05FPX9	NATIONAL PRESTO INDU	NATIONAL PRESTO CORP.	37507.47	0.00	12/ 9/87	2/ 5/88	58.00
8T047	7TGB05FPD4	REILLY TAR & CHEMICA	REILLY TAR CHEMICAL CORP.	150947.73	150947.73	12/ 9/87	12/ 9/87	0.00
8T049	7TGB05FPP9	THOMAS SOLVENT INC	THOMAS SOLVENTS, INC.	3752.93	3752.93	12/18/87	12/18/87	0.00
8T053	7TFA05FE1K	GARY DOGPOUND DRUMS	CITY OF GARY INDIANA	27000.00	27000.00	12/18/87	12/18/87	0.00
8T064	5TJB05W4L9	NORTHERN ENGRAVING	NORTHERN ENGRAVING	16605.39	16605.39	1/26/88	1/26/88	0.00
8T065	5TJB05B488	FMC	FMC CORPORATION	10000.00	0.00	1/23/88	2/ 5/88	13.00

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ENVIRONMENTAL PROTECTION AGENCY - REGION V
CUMULATIVE COST RECOVERY COLLECTIONS FOR E HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
RECOVERIES BY SOURCE AND SITE ORDER
AS OF 2/ 5/1988

STATE NAME	SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
	88		MALLEABLE IRON RANGE	10/ 5/87	151000.00	151000.00	0.00
IL	K7	*GRANITE CITY LEAD	NL IND TX	6/25/85	5000.00	5000.00	0.00
		*GRANITE CITY LEAD	NL IND(TR)	6/19/85	7259.00	7259.00	0.00
	K7			2	12,259.00	12,259.00	0.00
	93	A & F MATERIALS	ALCOA IL	7/10/83	61000.00	61000.00	0.00
	17	A&F MATERIALS	ALUM CO AM	11/ 2/84	340000.00	340000.00	0.00
		A&F MATERIALS	MCDON D CO	9/26/85	150000.00	150000.00	0.00
	17			2	490,000.00	490,000.00	0.00
	F3	ALBURN INCINERATOR	RRDONNELLY	11/24/86	1150000.00	1150000.00	0.00
	D9	GEBHART CHEMICAL CO.	MORRISON INC.	12/ 1/86	120368.00	120368.00	0.00
	A5	JOHNS-MANVILLE	JOHN-MANVL	9/19/84	43735.00	43735.00	0.00
	D1	LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ACME INC	8/ 5/85	1144.00	1144.00	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ALLIED TUB	8/ 5/85	1874.89	1874.89	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	AMER W PRO	7/22/85	1318.78	1318.78	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ASHLD CHEM	2/ 6/86	699.11	699.11	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	BRIGHT INC	8/ 5/85	14347.64	8950.00	5397.64
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	CHICAGO TRI	8/ 5/85	14204.64	14204.64	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	COPPERWELL	8/12/85	4003.99	4003.99	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	GEN TUBE	8/30/85	7102.32	7102.32	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	HH HOWARD	8/ 5/85	5370.43	5370.43	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	KAISER ALU	7/17/85	3257.22	3257.22	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	MARMON GRP	8/ 5/85	5672.32	5672.32	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	MID-WEST	8/29/85	22164.96	22164.96	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	OUTBO CORP	8/ 5/85	174.78	174.78	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	PANDUITCOR	8/12/85	2319.77	2319.77	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	RAULD DIV	8/ 5/85	31285.16	31285.16	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	ROLLIN COR	7/25/85	3050.66	3050.66	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	VERSON CO	8/29/85	7944.43	7944.43	0.00
		LIQUID DYNAMICS (SOUTHSIDE CHICAGO)	WAYNE INC	8/ 5/85	32953.49	32953.49	0.00
	D1			18	158,888.59	153,490.95	5,397.64
	K2	RIVERDALE	RIVERDALE	5/ 6/85	2144.63	2144.63	0.00
		RIVERDALE	RIVERDALE	10/ 7/85	23590.93	23590.93	0.00
	K2			2	25,735.56	25,735.56	0.00
	R7	SHEFFIELD/US ECOLOGY	U.S. ECOLOGY	9/10/86	25000.00	25000.00	0.00
		SHEFFIELD/US ECOLOGY	US ECOLOGY	5/19/87	60000.00	0.00	60000.00
	R7			2	85,000.00	25,000.00	60,000.00

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STATE NAME	SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
IL				30	2146986.15	2,081,588.51	65,397.64
IN	E1	BENNETT (STONE QUARRY) LANDFILL	WESTINGHSE	8/ 5/85	450000.00	450000.00	0.00
	30	ENVIRO-CHEM CORPORATION	ENV-CHEMIN	3/20/84	651605.96	651605.96	0.00
		ENVIRO-CHEM CORPORATION	ENV-CHEMIN	12/21/84	60494.04	60494.04	0.00
		ENVIRO-CHEM CORPORATION	ENVI-TA FD	6/25/85	237524.00	237524.00	0.00
	30			3	949,624.00	949,624.00	0.00
	1K	GARY DOGPOUND DRUMS(20)	CITY OF GARY INDIANA	12/18/87	27000.00	27000.00	0.00
	N9	GEMEINHARDT PICALLO CO.	CBS INC NY	6/20/85	102115.47	102115.47	0.00
	29	LEMON LANE LANDFILL	WESTINGHOUSE	9/18/85	24734.50	24734.50	0.00
	09	MIDCO I	MIDCO ESCROW	6/13/86	100000.00	100000.00	0.00
		MIDCO I	MIDWESTETL	11/20/85	3135974.02	3135974.02	0.00
	09			2	3235974.02	3,235,974.02	0.00
	38	NEALS DUMP	WESTINGHSE	8/ 5/85	175000.00	175000.00	0.00
	39	NEALS LANDFILL	WESTINGHSE	8/ 5/85	350265.50	350265.50	0.00
	D2	NINTH AVENUE DUMP	S MARTELL	5/ 2/85	2500.00	2500.00	0.00
		NINTH AVENUE DUMP	S. MARTELL	1/17/84	5000.00	5000.00	0.00
		NINTH AVENUE DUMP	S. MARTELL	4/12/84	2500.00	2500.00	0.00
		NINTH AVENUE DUMP	S. MARTELL	7/ 3/84	2500.00	2500.00	0.00
		NINTH AVENUE DUMP	S. MARTELL	12/ 2/84	2500.00	2500.00	0.00
	D2			5	15,000.00	15,000.00	0.00
	E2	NORMAN POERS	INMONT COR	7/26/85	116000.00	116000.00	0.00
	04	REILLY TAR & CHEMICAL CORPORATION	REILLY TAR CHEMICAL CORP.	12/ 9/87	150947.73	150947.73	0.00
	95	WAYNE WASTE OIL	WAYNE RECYCLING	5/27/87	30000.00	0.00	30000.00
IN				19	5626661.22	5,596,661.22	30,000.00
MI	51	BATTLECREEK (VERONA WELL FIELD)	THOMAS SOLVENT	1/ 7/87	96941.30	96941.30	0.00
	41	BERLIN & FARRO	BERLIN & FARRO TRUST	8/21/86	144000.00	144000.00	0.00
		BERLIN & FARRO	BERLIN TRUS	4/29/85	350000.00	350000.00	0.00
	41			2	494,000.00	494,000.00	0.00

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MI	W5	CHEM-CENTRAL	CHEM-CENTRAL	11/24/87	21365.05	0.00	21365.05
	20	CHEMCENTRAL	CHEMCENTMI	5/23/83	140000.00	140000.00	0.00
	E7	CLIFF/DOW DUMP	CLIFFS-DOW DUMMP (MARQ)	4/ 9/85	45061.77	45061.77	0.00
		CLIFF/DOW DUMP	DOW CHEMCO	7/18/85	11404.17	11404.17	0.00
	E7			2	56,465.94	56,465.94	0.00
	80	EAST BAY TOWNSHIP	COASTGUARD	5/16/84	144526.99	144526.99	0.00
	D7	IONA LANDFILL	AD SMITH	3/27/87	250000.00	250000.00	0.00
		IONA LANDFILL	IONIA LANDFILL	9/23/87	58492.82	58492.82	0.00
	D7			2	308,492.82	308,492.82	0.00
	S2	JOE WILDS SITE (MESCO)	MESCO GROU	10/25/85	3000.00	3000.00	0.00
	62	LIQUID DISPOSAL INC.	BASF CORPORATION	6/25/87	225000.00	225000.00	0.00
		LIQUID DISPOSAL INC.	CONTAINER CORPORATION	6/29/87	125000.00	125000.00	0.00
	62			2	350,000.00	350,000.00	0.00
	90	PACKAGING CORPORATION OF AMERICA	PACKAGING CORPORATION	9/19/86	95000.00	95000.00	0.00
		PACKAGING CORPORATION OF AMERICA	PKGING CORP AMER	9/24/87	50000.00	50000.00	0.00
	90			2	145,000.00	145,000.00	0.00
	G2	PEERLESS PLATING	S. MUSSELMAN	6/29/87	160000.00	160000.00	0.00
MI	P9	THOMAS SOLVENT INC	THOMAS SOLVENTS, INC.	12/18/87	3752.93	3752.93	0.00
	T8	U.S. AVIEX	COLD CAST CO	7/30/86	12500.00	12500.00	0.00
		U.S. AVIEX	U.S. AVIEX	8/ 4/86	26602.70	0.00	26602.70
	T8			2	39,102.70	12,500.00	26,602.70
	32	VELSICOL CHEMICAL	VELSICOLMI	10/ 4/83	500000.00	500000.00	0.00
				20	2462647.73	2,414,679.98	47,967.75
	84	BURLINGTON NORTHERN	BUR NOR RR	5/13/85	53582.00	53582.00	0.00
		BURLINGTON NORTHERN	BUR NOR RR	3/13/86	20000.00	20000.00	0.00
		BURLINGTON NORTHERN	BURLINGTON NORTHERN	4/27/87	10000.00	10000.00	0.00
		BURLINGTON NORTHERN	BURLNORTRR	3/13/86	0.00	0.00	0.00
MN	84			4	83,582.00	83,582.00	0.00

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STATE	SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
MN	88	FMC	FMC CORP	2/27/86	5000.00	5000.00	0.00
		FMC	FMC CORPMN	7/27/83	10000.00	10000.00	0.00
		FMC	FMC CORPORATION	1/23/88	10000.00	0.00	10000.00
	88			3	25,000.00	15,000.00	10,000.00
	48	NATIONAL LEAD TARACORP	NATIONAL LEAD	2/12/87	20788.76	20788.76	0.00
		NATIONAL LEAD TARACORP	NL IND(TR)	6/12/86	10675.69	10675.69	0.00
	48			2	31,464.45	31,464.45	0.00
	44	OAKDALE DUMP SITES	MINN MINMF	9/23/83	10000.00	10000.00	0.00
	06	REILLY TAR	REILLY TAR	10/ 6/86	600000.00	600000.00	0.00
		REILLY TAR	REILLY TAR	10/15/86	1120000.00	623056.00	496944.00
	06			2	1720000.00	1,223,056.00	496,944.00
	85	WASTE DISPOSAL ENGINEERING	MINNPOLCTL	4/27/84	25000.00	25000.00	0.00
				13	1895046.45	1,388,102.45	506,944.00
OH	B7	ABANDONED CHEMICALS (WADE PARK)	ESTGECTER	2/11/87	10000.00	10000.00	0.00
	E4	ALLIED CHEM. (IRONTON COKE)	ALLIED CORPORATION	8/26/86	46058.68	18354.18	27704.50
		ALLIED CHEM. (IRONTON COKE)	ALLIED CHE	6/ 4/86	0.00	0.00	0.00
		ALLIED CHEM. (IRONTON COKE)	ALLIED CHEM	4/29/85	11574.01	11574.01	0.00
		ALLIED CHEM. (IRONTON COKE)	ALLIED CORPORATION	2/12/87	41027.17	18026.07	23001.10
		ALLIED CHEM. (IRONTON COKE)	ALLIEDCHEM	8/22/84	35000.00	35000.00	0.00
	E4			5	133,659.86	82,954.26	50,705.60
	1Y	ALSCO ANACONDA	ARCO CHEMICAL	5/19/87	19891.91	19891.91	0.00
	67	ANACONDA ROAD	D GEORGEUF	3/18/86	42611.36	0.00	42611.36
	10	CHEM-DYNE	AE STAN CO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	AECD PRODUCTS	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	AIR PRO%CH	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	ALBANY INT	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	AMER CAN C	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	AMER CY FO	9/10/82	81000.00	81000.00	0.00
		CHEM-DYNE	AMER GR CO	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	AMER ROLCO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	AMER STERI	9/22/82	9000.00	9000.00	0.00
		CHEM-DYNE	ANACO ATL	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	ANDERSN CO	9/11/82	45000.00	45000.00	0.00
		CHEM-DYNE	AD SMITH	9/11/82	9000.00	9000.00	0.00

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OH	10	CHEM-DYNE	APPLETONIN	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	ARAPAHOE	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	ARGUS CHEM	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	ASHLD CHEM	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	ASSIGNORS	11/22/85	25000.00	25000.00	0.00
		CHEM-DYNE	AYDIN RAYT	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	BISHOPHRIC	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	BORDEN INC	9/10/82	45000.00	45000.00	0.00
		CHEM-DYNE	C ZELLBACH	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	C. DYNE TRU	11/26/85	4000000.00	4000000.00	0.00
		CHEM-DYNE	CHAMP PAPR	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	CHEM-GRATE	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	CHEMINEER	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	CINC MILAC	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	CLOLDSUEY	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	CLOPY CORP	9/11/82	6750.00	6750.00	0.00
		CHEM-DYNE	CNTL HUDSN	9/11/82	45000.00	45000.00	0.00
		CHEM-DYNE	COMPO IND	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	CONSOLD PR	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	CONTAIR CO	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	CORNG GLAS	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	CUMMING CO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	CYCLOPS	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	DAP INC	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	DART IND	9/10/82	67500.00	67500.00	0.00
		CHEM-DYNE	DIAMND SHA	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	DIAMOND IN	9/11/82	45000.00	45000.00	0.00
		CHEM-DYNE	DIEBOLD IN	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	DIEMAKR IN	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	E. I. DUPONT	9/10/82	90000.00	90000.00	0.00
		CHEM-DYNE	EGYPT LACK	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	EMERSN ELE	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	ENERGY CONV	9/16/82	4500.00	4500.00	0.00
		CHEM-DYNE	ESSEX CORP	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	ETHYL	9/10/82	45000.00	45000.00	0.00
		CHEM-DYNE	EXXON	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	FMC	9/11/82	90000.00	90000.00	0.00
		CHEM-DYNE	FOREMOST-M	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	FRANK ENTE	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	FRIES&FRIE	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	FT WAYNE	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	G. E. CO	9/10/82	45000.00	45000.00	0.00
		CHEM-DYNE	GLIDDEN DU	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	GLYCO INC	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	GOODYR TIR	9/10/82	58500.00	58500.00	0.00
		CHEM-DYNE	GT LAKES C	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	GTE SRV CO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	GULF OILCO	9/10/82	4500.00	4500.00	0.00

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OH	10	CHEM-DYNE	HAMMERM CO	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	HARSHAW CO	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	HERCULE IN	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	HOLLSTN IN	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	HOOKE CHE	9/10/82	81000.00	81000.00	0.00
		CHEM-DYNE	HS CROCKER	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	INMOST COR	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	INTL PAPER	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	ITT N TELE	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	KETTERG RE	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	KOPPERS CO	9/11/82	58500.00	58500.00	0.00
		CHEM-DYNE	LORD CORP	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	M&T	9/11/82	90000.00	90000.00	0.00
		CHEM-DYNE	MANVL BLDG	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	MCDON-DOUG	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	MEARL CORP	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	MEASRMT IN	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	MERREL-DOW	9/11/82	45000.00	45000.00	0.00
		CHEM-DYNE	MOBAY CHEM	9/11/82	45000.00	45000.00	0.00
		CHEM-DYNE	N. ENGO CO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	NATL DISTI	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	NCR	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	OHIO MED	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	OLIN CORP	9/10/82	45000.00	45000.00	0.00
		CHEM-DYNE	OWENS-CORN	9/10/82	67500.00	67500.00	0.00
		CHEM-DYNE	PENWALT CO	9/11/82	5400.00	5400.00	0.00
		CHEM-DYNE	PILOT CHEM	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	PPG INDUST	9/11/82	85500.00	85500.00	0.00
		CHEM-DYNE	PROCTOR & GAMBLE	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	RALSTN PUR	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	RICHDSN CO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	ROLSCRENCO	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	ROTON CORP	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	RR DONELLY	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	SALSBRYIN	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	SANGAMO-WE	9/10/82	45000.00	45000.00	0.00
		CHEM-DYNE	SCHOLLE IN	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	SIEMENS AL	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	SOWEST POR	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	SPERRY-UNI	9/11/82	9000.00	9000.00	0.00
		CHEM-DYNE	STAUFFER	9/10/82	90000.00	90000.00	0.00
		CHEM-DYNE	STD OIL CO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	SW SPEC IN	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	T. STETT&HO	2/17/84	1538.67	1538.67	0.00
		CHEM-DYNE	TAPPAN APL	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	TIMEX CORP	9/23/82	4500.00	4500.00	0.00
		CHEM-DYNE	TRAVENOL	9/10/82	4500.00	4500.00	0.00
		CHEM-DYNE	UNION CARB	9/11/82	67500.00	67500.00	0.00

ENVIRONMENTAL PROTECTION AGENCY - REGION V
CUMULATIVE COST RECOVERY COLLECTIONS FOR HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
RECOVERIES BY SITE AND SITE ORDER
AS OF 2/ 5/1988

STATE	SITE	CHEMICAL		DATE	AMOUNT	AMOUNT	AMOUNT
NAME	NO.	SITE NAME	PAYER	BILLED	BILLED	COLLECTED	UNCOLLECTED
OH	10	CHEM-DYNE	UNIVERL MF	9/10/82	45000.00	45000.00	0.00
		CHEM-DYNE	US STEEL	9/10/82	45000.00	45000.00	0.00
		CHEM-DYNE	VELSICOL	9/11/82	225000.00	225000.00	0.00
		CHEM-DYNE	VILKSWAGEN	9/10/82	9000.00	9000.00	0.00
		CHEM-DYNE	VULCAN CO	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	WITCO CHEM	9/11/82	4500.00	4500.00	0.00
		CHEM-DYNE	XOMOX CORP	9/10/82	4500.00	4500.00	0.00
	10			115	6234688.67	6,234,688.67	0.00
OH	08	CHEMICAL MINERALS	A&H TRUST	7/13/87	244000.00	244000.00	0.00
		CHEMICAL MINERALS	CHEM SALES	7/13/87	1000.00	1000.00	0.00
		CHEMICAL MINERALS	CHEM SOLVT	7/13/87	15833.33	15833.33	0.00
		CHEMICAL MINERALS	CHEMTRN CO	7/13/87	6541.67	6541.67	0.00
		CHEMICAL MINERALS	CROWN CORK	6/29/87	61000.00	61000.00	0.00
		CHEMICAL MINERALS	FULLER & HEN	7/13/87	8166.67	8166.67	0.00
		CHEMICAL MINERALS	IOLTA TRST	7/13/87	7083.33	7083.33	0.00
		CHEMICAL MINERALS	PREMIX INC	7/13/87	7083.33	7083.33	0.00
		CHEMICAL MINERALS	RCRONINETA	5/19/87	0.00	0.00	0.00
		CHEMICAL MINERALS	ROCKWELL	7/13/87	11416.67	11416.67	0.00
		CHEMICAL MINERALS	TECH PRODS	7/13/87	8166.67	8166.67	0.00
		CHEMICAL MINERALS	TIMKEN CO	7/13/87	6541.67	6541.67	0.00
		CHEMICAL MINERALS	TRIVOVA CO	7/ 6/87	8166.67	8166.67	0.00
	08			13	385,000.01	385,000.01	0.00
OH	50	GREINER'S LAGOON	ALLIEDCORP	4/ 4/86	9000.00	9000.00	0.00
		GREINER'S LAGOON	E. I. DUPONT	3/18/86	9000.00	9000.00	0.00
		GREINER'S LAGOON	LUBRIZ COR	5/ 6/85	129139.59	129139.59	0.00
		GREINER'S LAGOON	ROCKWL COR	4/ 3/86	9000.00	9000.00	0.00
	50			4	156,139.59	156,139.59	0.00
J6	S. POINT PLANT		ALLIED & ASH	5/19/87	124000.00	124000.00	0.00
91	T. P. LONG		TP LONG CO	9/ 4/85	14198.23	14198.23	0.00
20	TROY RAILROAD SITE		TROY RAILROAD	5/19/87	26600.00	0.00	26600.00
F4	UNION CARBIDE SITE B		UNIONCARBE	11/ 2/84	5000.00	5000.00	0.00
OH				144	7151789.63	7,031,872.67	119,916.96
WI	17	C-WAY	AIR FORCE	9/26/85	31763.64	31763.64	0.00
L4	MASTER DISPOSAL SERVICE INC. LANDFILL		MASTER DISPOSAL TRUST	7/17/86	142572.95	142572.95	0.00
X9	NATIONAL PRESTO INDUSTRIES INC.		NATIONAL PRESTO	10/ 6/86	32165.73	32165.73	0.00

ENVIRONMENTAL PROTECTION AGENCY - REGION V
 CUMULATIVE COST RECOVERY COLLECTIONS FOR HAZARDOUS SUBSTANCE RESPONSE TRUST FUND
 RECOVERIES BY . . . AND SITE ORDER
 AS OF 2/ 5/1988

STATE NAME	SITE NO.	CHEMICAL SITE NAME	PAYER	DATE BILLED	AMOUNT BILLED	AMOUNT COLLECTED	AMOUNT UNCOLLECTED
WI	X9	NATIONAL PRESTO INDUSTRIES INC.	NATIONAL PRESTO CORP.	12/ 9/87	37507. 47	0. 00	37507. 47
	X9			2	69, 673. 20	32, 165. 73	37, 507. 47
	L9	NORTHERN ENGRAVING	N. ENGR COR	4/ 4/86	10000. 00	10000. 00	0. 00
		NORTHERN ENGRAVING	NORTHERN ENGRAVING	1/26/88	16605. 39	16605. 39	0. 00
	L9			2	26, 605. 39	26, 605. 39	0. 00
WI				6	270, 615. 18	233, 107. 71	37, 507. 47
				233	19704746. 36	18897012. 54	807, 733. 82

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPM 20X145.4 COST RECOVERIES MSRTF
ARGL 1523 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
2T001	2TFA/24E02	SANTA FE	CA INMAN CO	29	0.00	0.00	01-25-82	01-26-82
2T001	2TFA/24E02	SANTA FE	CA INMONT CO	29	0.00	0.00	01-25-82	01-00-00
2T001	2TFA/24E02	SANTA FE	CA INMONT CORP	29	30,000.00	30,000.00	01-26-82	01-26-82
2T002	2TFA/28E02	ARLINGTON	WY SINALOAGRO	29	6,545.25	6,545.25	01-25-82	01-00-00
2T003	2TFA/21R07	WOBURN	MA STA	29	0.00	0.00	08-23-82	03-23-82
2T003	2TFA/21R07	WOBURN	MA STAUFFERCO	29	60,000.00	60,000.00	07-23-82	01-00-00
2T004	2TFA/25R10	CHEM-DYNE	OH AECO PRODS	29	4,500.00	4,500.00	09-10-82	01-00-00
2T010	2TFA/25R10	CHEM-DYNE	OH AIR PROSCH	29	9,000.00	9,000.00	09-29-82	09-29-82
2T010	2TFA/25R10	CHEM-DYNE	OH AIR PROACH	29	0.00	0.00	09-29-82	00-00-00
2T011	2TFA/25R10	CHEM-DYNE	OH ALBANY INT	29	9,000.00	9,000.00	09-29-82	09-29-82
2T012	2TFA/25R10	CHEM-DYNE	OH AMER CAN C	29	4,500.00	4,500.00	09-11-82	09-11-82
2T012	2TFA/25R10	CHEM-DYNE	OH AMER CEN C	29	0.00	0.00	09-11-82	01-00-00
2T013	2TFA/25R10	CHEM-DYNE	OH AMER CY FO	29	81,000.00	81,000.00	09-10-82	01-00-00
2T014	2TFA/25R10	CHEM-DYNE	OH AMER GR CO	29	9,000.00	9,000.00	09-10-82	00-00-00
2T015	2TFA/25R10	CHEM-DYNE	OH AMER HOLCO	29	4,500.00	4,500.00	09-10-82	01-00-00
2T016	2TFA/25R10	CHEM-DYNE	OH ANACO ATL	29	4,500.00	4,500.00	09-10-82	01-00-00
2T017	2TFA/25R10	CHEM-DYNE	OH ANDERSN CO	29	45,000.00	45,000.00	09-11-82	09-11-82
2T018	2TFA/25R10	CHEM-DYNE	OH APPLETONIN	29	9,000.00	9,000.00	09-10-82	01-00-00
2T019	2TFA/25R10	CHEM-DYNE	OH ARAPAHOE	29	4,500.00	4,500.00	09-11-82	09-11-82
2T020	2TFA/25R10	CHEM-DYNE	OH ARGUS CHEM	29	4,500.00	4,500.00	09-10-82	01-00-00
2T021	2TFA/25R10	CHEM-DYNE	OH ASHLD CHEM	29	9,000.00	9,000.00	09-11-82	09-11-82
2T022	2TFA/25R10	CHEM-DYNE	OH AYDIN RAYT	29	4,500.00	4,500.00	09-10-82	01-00-00
2T023	2TFA/25R10	CHEM-DYNE	OH BISHOPRIC	29	4,500.00	4,500.00	09-10-82	01-00-00
2T024	2TFA/25R10	CHEM-DYNE	OH BORDEN INC	29	45,000.00	45,000.00	09-10-82	01-00-00
2T025	2TFA/25R10	CHEM-DYNE	OH CNTL HUDSN	29	45,000.00	45,000.00	09-11-82	09-11-82
2T026	2TFA/25R10	CHEM-DYNE	OH CHAMP PAPR	29	9,000.00	9,000.00	09-10-82	01-00-00
2T027	2TFA/25R10	CHEM-DYNE	OH CHEM-GRATE	29	4,500.00	4,500.00	09-11-82	09-11-82
2T028	2TFA/25R10	CHEM-DYNE	OH CHEMINEER	29	4,500.00	4,500.00	09-10-82	01-00-00
2T029	2TFA/25R10	CHEM-DYNE	OH CINC MILAC	29	4,500.00	4,500.00	09-10-82	01-00-00
2T030	2TFA/25R10	CHEM-DYNE	OH CLOPY CORP	29	5,750.00	5,750.00	09-10-82	01-00-00
2T031	2TFA/25R10	CHEM-DYNE	OH CLODSUEY	29	4,500.00	4,500.00	09-11-82	09-11-82
2T031	2TFA/25R10	CHEM-DYNE	OH CLGUDSHEY	29	0.00	0.00	09-11-82	01-00-00
2T032	2TFA/25R10	CHEM-DYNE	OH CONPO IND	29	4,500.00	4,500.00	09-10-82	01-00-00
2T033	2TFA/25R10	CHEM-DYNE	OH CONSOLD PR	29	9,000.00	9,000.00	09-10-82	01-00-00
2T034	2TFA/25R10	CHEM-DYNE	OH CONTAIR CO	29	4,500.00	4,500.00	09-10-82	01-00-00
2T035	2TFA/25R10	CHEM-DYNE	OH CORNG GLAS	29	4,500.00	4,500.00	09-10-82	01-00-00
2T036	2TFA/25R10	CHEM-DYNE	OH HS CRUCKER	29	4,500.00	4,500.00	09-11-82	09-11-82
2T037	2TFA/25R10	CHEM-DYNE	OH C ZELLBACH	29	9,000.00	9,000.00	09-10-82	01-00-00
2T037	2TFA/25R10	CHEM-DYNE	OH E ZELLBACH	29	0.00	0.00	09-11-82	01-00-00
2T038	2TFA/25R10	CHEM-DYNE	OH CUMMING CO	29	0.00	0.00	09-11-82	09-11-82
2T039	2TFA/25R10	CHEM-DYNE	OH CUMMINS CO	29	4,500.00	4,500.00	09-11-82	09-11-82
2T039	2TFA/25R10	CHEM-DYNE	OH CYCLOPS CO	29	9,000.00	9,000.00	09-11-82	09-11-82
2T040	2TFA/25R10	CHEM-DYNE	OH DAP INC	29	9,000.00	9,000.00	09-11-82	09-11-82
2T041	2TFA/25R10	CHEM-DYNE	OH DART IND	29	67,500.00	67,500.00	09-10-82	01-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPH 20X145.4 COST RECOVERIES MSRTF
ARGL 1323 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
2T042	2TAF25R10	CHEM-DYNE	OH	DIAMOND IN	29	45,000.00	45,000.00	09-10-82
2T043	2TAF25R10	CHEM-DYNE	OH	DIAMND SHA	29	9,000.00	9,000.00	09-11-82
2T044	2TAF25R10	CHEM-DYNE	OH	DIEMOLD IN	29	4,500.00	4,500.00	09-10-82
2T045	2TAF25R10	CHEM-DYNE	OH	DIEMAKR IN	29	9,000.00	9,000.00	09-10-82
2T046	2TAF25R10	CHEM-DYNE	OH	MERKEL-DOW	29	45,000.00	45,000.00	09-10-82
2T047	2TAF25R10	CHEM-DYNE	OH	E.I.DUPONT	29	90,000.00	90,000.00	09-11-82
2T048	2TAF25R10	CHEM-DYNE	OH	EGYPT LACK	29	0.00	0.00	09-11-82
2T048	2TAF25R10	CHEM-DYNE	OH	EGYPT LACR	29	9,000.00	9,000.00	09-11-82
2T049	2TAF25R10	CHEM-DYNE	OH	ESSEX CORP	29	0.00	0.00	09-11-82
2T049	2TAF25R10	CHEM-DYNE	OH	ESSEX GROF	29	9,000.00	9,000.00	09-11-82
2T050	2TAF25R10	CHEM-DYNE	OH	ETHYL CORP	29	45,000.00	45,000.00	09-10-82
2T051	2TAF25R10	CHEM-DYNE	OH	EXXON RES	29	9,000.00	9,000.00	09-11-82
2T052	2TAF25R10	CHEM-DYNE	OH	FMC CORP	29	90,000.00	90,000.00	09-11-82
2T053	2TAF25R10	CHEM-DYNE	OH	FT WAYNE	29	4,500.00	4,500.00	09-11-82
2T054	2TAF25R10	CHEM-DYNE	OH	FRIE3&FRIE	29	4,500.00	4,500.00	09-11-82
2T054	2TAF25R10	CHEM-DYNE	OH	FRIESTFRIE	29	0.00	0.00	09-11-82
2T055	2TAF25R10	CHEM-DYNE	OH	GYE SHV CO	29	4,500.00	4,500.00	09-10-82
2T056	2TAF25R10	CHEM-DYNE	OH	G.E. CO	29	45,000.00	45,000.00	09-10-82
2T057	2TAF25R10	CHEM-DYNE	OH	GLIDDEN DU	29	0.00	0.00	09-11-82
2T057	2TAF25R10	CHEM-DYNE	OH	GLIDDEN-DU	29	4,500.00	4,500.00	09-11-82
2T057	2TAF25R10	CHEM-DYNE	OH	GLIDDEN-DV	29	0.00	0.00	09-11-82
2T058	2TAF25R10	CHEM-DYNE	OH	GLYCO INC	29	4,500.00	4,500.00	09-10-82
2T059	2TAF25R10	CHEM-DYNE	OH	GOODYR TIR	29	58,500.00	58,500.00	09-10-82
2T060	2TAF25R10	CHEM-DYNE	OH	GT LAKES C	29	0.00	0.00	09-11-82
2T060	2TAF25R10	CHEM-DYNE	OH	GT LAKESCO	29	4,500.00	4,500.00	09-11-82
2T061	2TAF25R10	CHEM-DYNE	OH	GULF OILCO	29	4,500.00	4,500.00	09-10-82
2T062	2TAF25R10	CHEM-DYNE	OH	HAMMERH	29	0.00	0.00	09-11-82
2T062	2TAF25R10	CHEM-DYNE	OH	HAMMERH CO	29	9,000.00	9,000.00	09-11-82
2T063	2TAF25R10	CHEM-DYNE	OH	HARSHAW CO	29	4,500.00	4,500.00	09-11-82
2T064	2TAF25R10	CHEM-DYNE	OH	MERCULE IN	29	4,500.00	4,500.00	09-11-82
2T065	2TAF25R10	CHEM-DYNE	OH	HOLLSTN IN	29	9,000.00	9,000.00	09-11-82
2T066	2TAF25R10	CHEM-DYNE	OH	HOOKER CHE	29	81,000.00	81,000.00	09-10-82
2T066	2TAF25R10	CHEM-DYNE	OH	HOKERCHEM	29	0.00	0.00	09-11-82
2T066	2TAF25R10	CHEM-DYNE	OH	MCR CORP	29	0.00	0.00	09-11-82
2T067	2TAF25R10	CHEM-DYNE	OH	ITT N TELE	29	4,500.00	4,500.00	09-10-82
2T068	2TAF25R10	CHEM-DYNE	OH	FOREMOST-M	29	9,000.00	9,000.00	09-10-82
2T069	2TAF25R10	CHEM-DYNE	OH	INMONT COR	29	4,500.00	4,500.00	09-11-82
2T070	2TAF25R10	CHEM-DYNE	OH	INTL PAPER	29	4,500.00	4,500.00	09-11-82
2T071	2TAF25R10	CHEM-DYNE	OH	MANYL BLDG	29	9,000.00	9,000.00	09-11-82
2T072	2TAF25R10	CHEM-DYNE	OH	KETTING RE	29	4,500.00	4,500.00	09-10-82
2T073	2TAF25R10	CHEM-DYNE	OH	KOPPEHS CO	29	58,500.00	58,500.00	09-11-82
2T074	2TAF25R10	CHEM-DYNE	OH	LOBO CORP	29	4,500.00	4,500.00	09-11-82
2T075	2TAF25R10	CHEM-DYNE	OH	M&T CHEMS	29	90,000.00	90,000.00	09-10-82
2T076	2TAF25R10	CHEM-DYNE	OH	MCDON-DOUG	29	9,000.00	9,000.00	09-11-82

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
 PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPK 20X8145.4 COST RECOVERIES MSKTF
 ARGL 1323 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
2T076	2TFA/25R10	CHEM-DYNE	OH MEARL CORP	29	9,000.00	9,000.00	09-10-82	09-00-00
2T078	2TFA/25R10	CHEM-DYNE	OH MEASRMT IN	29	4,500.00	4,500.00	09-10-82	09-00-00
2T079	2TFA/25R10	CHEM-DYNE	OH EMERSON ELE	29	4,500.00	4,500.00	09-11-82	09-11-82
2T080	2TFA/25R10	CHEM-DYNE	OH MOBAY CHEM	29	45,000.00	45,000.00	09-11-82	09-11-82
2T081	2TFA/25R10	CHEM-DYNE	OH MCR CORP	29	0.00	0.00	09-11-82	09-11-82
2T082	2TFA/25R10	CHEM-DYNE	OH NCR CORP	29	4,500.00	4,500.00	09-11-82	09-11-82
2T083	2TFA/25R10	CHEM-DYNE	OH NATL DISTI	29	9,000.00	9,000.00	09-11-82	09-11-82
2T083	2TFA/25R10	CHEM-DYNE	OH N. ENGO CO	29	0.00	0.00	09-11-82	09-00-00
2T083	2TFA/25R10	CHEM-DYNE	OH N. ENGRA CO	29	4,500.00	4,500.00	09-11-82	09-11-82
2T084	2TFA/25R10	CHEM-DYNE	OH OHIO MED	29	4,500.00	4,500.00	09-10-82	09-00-00
2T085	2TFA/25R10	CHEM-DYNE	OH OLIN CORP	29	45,000.00	45,000.00	09-11-82	09-11-82
2T086	2TFA/25R10	CHEM-DYNE	OH OWENS-CORN	29	67,500.00	67,500.00	09-10-82	09-00-00
2T087	2TFA/25R10	CHEM-DYNE	OH PPG INDUST	29	85,500.00	85,500.00	09-10-82	09-00-00
2T088	2TFA/25R10	CHEM-DYNE	OH PENWALT CO	29	5,400.00	5,400.00	09-10-82	09-00-00
2T089	2TFA/25R10	CHEM-DYNE	OH PILOT CHEM	29	4,500.00	4,500.00	09-11-82	09-11-82
2T090	2TFA/25R10	CHEM-DYNE	OH PROCTOR&GA	29	9,000.00	9,000.00	09-10-82	09-00-00
2T091	2TFA/25R10	CHEM-DYNE	OH RR DONELLY	29	4,500.00	4,500.00	09-11-82	09-11-82
2T092	2TFA/25R10	CHEM-DYNE	OH RALSTN PUR	29	4,500.00	4,500.00	09-11-82	09-11-82
2T092	2TFA/25R10	CHEM-DYNE	OH RALSTN PUR	29	0.00	0.00	09-11-82	09-00-00
2T093	2TFA/25R10	CHEM-DYNE	OH RICHDSN CO	29	4,500.00	4,500.00	09-10-82	09-00-00
2T094	2TFA/25R10	CHEM-DYNE	OH ROLSCRECO	29	4,500.00	4,500.00	09-10-82	09-00-00
2T094	2TFA/25R10	CHEM-DYNE	OH ROLSCRECO	29	0.00	0.00	09-11-82	09-00-00
2T095	2TFA/25R10	CHEM-DYNE	OH ROTUN CORP	29	4,500.00	4,500.00	09-11-82	09-11-82
2T096	2TFA/25R10	CHEM-DYNE	OH SALSBUURYIN	29	4,500.00	4,500.00	09-11-82	09-11-82
2T097	2TFA/25R10	CHEM-DYNE	OH SANGAMO-WE	29	45,000.00	45,000.00	09-11-82	09-11-82
2T098	2TFA/25R10	CHEM-DYNE	OH SCHOLLE IN	29	4,500.00	4,500.00	09-11-82	09-11-82
2T099	2TFA/25R10	CHEM-DYNE	OH SIEMENS AL	29	4,500.00	4,500.00	09-10-82	09-00-00
2T100	2TFA/25R10	CHEM-DYNE	OH AD SMITH	29	9,000.00	9,000.00	09-11-82	09-11-82
2T101	2TFA/25R10	CHEM-DYNE	OH SW SPEC IN	29	4,500.00	4,500.00	09-11-82	09-11-82
2T102	2TFA/25R10	CHEM-DYNE	OH SOWEST PQR	29	4,500.00	4,500.00	09-11-82	09-11-82
2T103	2TFA/25R10	CHEM-DYNE	OH SPERRY-UNI	29	9,000.00	9,000.00	09-11-82	09-11-82
2T104	2TFA/25R10	CHEM-DYNE	OH AE STAN CO	29	4,500.00	4,500.00	09-11-82	09-11-82
2T105	2TFA/25R10	CHEM-DYNE	OH STD OIL CO	29	4,500.00	4,500.00	09-11-82	09-11-82
2T106	2TFA/25R10	CHEM-DYNE	OH STAUFFER	29	90,000.00	90,000.00	09-10-82	09-00-00
2T106	2TFA/25R10	CHEM-DYNE	OH STAUFFER	29	0.00	0.00	09-11-82	09-11-82
2T107	2TFA/25R10	CHEM-DYNE	OH TAPPAN APL	29	4,500.00	4,500.00	09-10-82	09-00-00
2T108	2TFA/25R10	CHEM-DYNE	OH TRAVENOL	29	4,500.00	4,500.00	09-11-82	09-11-82
2T109	2TFA/25R10	CHEM-DYNE	OH UNION CARR	29	67,500.00	67,500.00	09-10-82	09-00-00
2T110	2TFA/25R10	CHEM-DYNE	OH UNIVERL MF	29	45,000.00	45,000.00	09-11-82	09-11-82
2T111	2TFA/25R10	CHEM-DYNE	OH US STEEL	29	45,000.00	45,000.00	09-11-82	09-11-82
2T112	2TFA/25R10	CHEM-DYNE	OH VELSICOL	29	225,000.00	225,000.00	09-10-82	09-00-00
2T113	2TFA/25R10	CHEM-DYNE	OH VOLKSWAGEN	29	9,000.00	9,000.00	09-11-82	09-11-82
2T114	2TFA/25R10	CHEM-DYNE	OH VULCAN CO	29	4,500.00	4,500.00	09-11-82	09-11-82
2T114	2TFA/25R10	CHEM-DYNE	OH VULCAN CO	29	0.00	0.00	09-11-82	09-11-82

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPM 20XMI45.4 COST RECOVERIES MSRTF
ARGL 1525 ACCOUNTS RFC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE	
2T115	2TFA/25R10	CHEM-DYNE	OH	WITCO CHEM	29	4,500.00	4,500.00	09-10-82	00-00-00
2T116	2TFA/25R10	CHEM-DYNE	OH	XOMOX CORP	29	4,500.00	4,500.00	09-11-82	09-11-82
2T117	2TFA/25R10	CHEM-DYNE	OH	FRANK ENTE	29	4,500.00	4,500.00	09-11-82	09-11-82
2T118	2TFA/25R10	CHEM-DYNE	OH	ENERG CONV	29	4,500.00	4,500.00	09-15-82	00-00-00
2T118	2TFA/25R10	CHEM-DYNE	OH	ENERGY	29	0.00	0.00	09-23-82	09-23-82
2T119	2TFA/25R10	CHEM-DYNE	OH	TIMEX CORP	29	4,500.00	4,500.00	09-23-82	09-23-82
2T120	2TFA/25R10	CHEM-DYNE	OH	AMER STERI	29	9,000.00	9,000.00	09-23-82	09-23-82
2T121	2TFA/25R12	MCADOU	PA	DAYCO CORP	29	4,800.00	4,800.00	09-22-82	00-00-00
3TU09	3TFA/25R04	AMM WADE	PA	SUPRTUBECO	29	135,270.16	135,270.16	08-19-83	08-19-83
3TU09	3TFA/25R04			SUPRTUBECO	29	0.00	0.00	05-17-83	00-00-00
3TU10	3TFA/25R20	CHEMCENTRAL	MI	CHEMCENTMI	29	140,000.00	140,000.00	05-23-83	05-23-83
3TU15	3TFA/25R35	A & F (OLNEY)	IL	ALCUA IL	29	61,000.00	61,000.00	07-10-83	07-10-83
3TU15	3TJB/85T88	FMC	MN	FMC CORPMN	29	10,000.00	10,000.00	07-27-83	07-27-83
3TU18	3TJB/85T44	OAKDALE DUMP SITES	MN	MINN MINMF	29	10,000.00	10,000.00	09-23-83	09-23-83
3TU20	3TFA/25R06	AIDEX CO	IA	AIDEX CORP	29	12,966.58	12,966.58	09-02-83	00-00-00
3TU20	3TFA/25R06	AIDEX CO	IA	AIDEX CORP	29	0.00	0.00	09-02-83	09-02-83
3TU21	3TJB/85T32	VELSICOL CHEMICAL	MI	VELSICOLMI	29	500,000.00	500,000.00	10-04-83	10-04-83
4TU02	4TFA/25R06	NEW CASTLE STEEL STE	DE	WM C WARD	29	13,400.00	13,400.00	10-13-83	10-13-83
4TU03	4TFA/25R15	BLUFF ROAD	SC	EATON CORP	29	95,000.00	95,000.00	12-05-83	00-00-00
4TU04	4TFA/25R02	NINTH AVE DUMP(GARY)	IN	S.MARTELL	29	5,000.00	5,000.00	01-00-84	01-00-84
4TU06	4TFA/25R10	CLEVE-REBER SITE	LA	R.G.KEANJR	29	7,645.57	7,645.57	02-03-84	00-00-00
4TU07	4TFA/25R10	CHEM-DYNE	OH	OT.STETTINO	29	0.00	0.00	02-27-84	00-00-00
4TU07	4TFA/25R10	CHEM-DYNE	OH	T.STETTISHO	29	1,538.67	1,538.67	02-17-84	00-00-00
4TU08	4TFA/25R29	GARAGE FIRE(GLENSIDE)	PA	DIDIOSDITP	29	14,504.30	14,504.30	02-29-84	02-29-84
4TU09	4TFA/25R07	PETRO PROCESSORS	LA	PETROPRINC	29	600,000.00	600,000.00	04-20-84	04-20-84
4TU10	4TFA/25R30	ENVIRO-CHEM CORP	IN	ENV-CHEMIN	29	651,605.96	651,605.96	03-23-84	03-23-84
4TU11	4TFA/25R35	WASTE DISPOSAL ENG	MN	ALLIED CHE	29	0.00	0.00	04-12-84	00-00-00
4TU11	4TFA/25R35	WASTE DISPOSAL ENG	MN	MINNPOLCTL	29	25,000.00	25,000.00	05-03-84	05-03-84
4TU12	4TFA/25R04	AMM WADE	PA	SANDVIKINC	29	150,000.00	150,000.00	04-20-84	04-20-84
4TU13	4TFA/25R04	AMM WADE	PA	HK PORTER	29	117,239.71	117,239.71	06-03-84	06-03-84
4TU14	4TFA/25R02	NINTH AVE DUMP(GARY)	IN	S.MARTELL	29	2,500.00	2,500.00	04-12-84	00-00-00
4TU15	4TFA/25R38	LENOIR	NC	SQUIR&DEMP	29	65,306.25	65,306.25	04-27-84	00-00-00
4TU16	4TFA/25R38	LENOIR	NC	INTERCOINC	29	50,000.00	50,000.00	04-30-84	04-30-84
4TU17	4TFA/25R44	ALLIED CHEM	OH	ALLIEDCHEM	29	35,000.00	35,000.00	05-01-84	00-00-00
4TU18	4TFA/25R04	AMM WADE	PA	APOLLO INC	29	188,243.00	188,243.00	05-15-84	00-00-00
4TU19	4TFA/25R40	EAST RAY TOWNSHIP	MI	COASTGUARD	29	144,526.99	144,526.99	05-15-84	00-00-00
4TU20	4TFA/25R04	AMM WADE	PA	EC IND INC	29	7,500.00	7,500.00	05-23-84	00-00-00
4TU21	4TFA/25R04	AMM WADE	PA	E FALLS CO	29	7,500.00	7,500.00	05-23-84	05-23-84
4TU23	4TFA/25R05	AMEP SUPPLUS CO	WA	SLEEVYMER	29	138,400.00	138,400.00	08-28-84	08-28-84
4TU24	4TFA/25R30			PLASTIFAXNL	29	0.00	0.00	07-03-84	00-00-00
4TU24	4TFA/25R30	PLASTIFAX INC	MS	PLASTIFAXNL	29	226,369.00	226,369.00	07-02-84	00-00-00
4TU25	4TFA/25R02	NINTH AVE DUMP(GARY)	IN	S.MARTELL	29	2,500.00	2,500.00	07-02-84	00-00-00
4TU26	4TFA/25R01	LIPARI LANDFILL	NJ	N.LIPARI	29	67,500.00	67,500.00	07-17-84	07-17-84
4TU27	4TFA/25R23	NICKEL SOLUTN RECYCL	CA	ALL VALLEY	29	10,700.00	10,700.00	08-03-84	00-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

GRAPH 20X145.4 COST RECOVERIES MSRTF
ARGL 1525 *ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
4TU28	4TFA/24E23	NICKEL SOLUTN RECYCL CA	LAINER ENT	29	26,720.00	26,720.00	08-03-84	03-08-84
4TU29	4TFA/24E23	NICKEL SOLUTN RECYCL CA	MARTIN MFG	29	73,327.00	73,327.00	08-03-84	03-08-84
4TU30	4TFA/24E23	NICKEL SOLUTN RECYCL CA	OCCO CHEM	29	73,327.00	73,327.00	08-03-84	03-08-84
4TU31	4TFA/24E23	NICKEL SOLUTN RECYCL CA	SAFT AMER	29	15,426.00	15,426.00	08-03-84	03-08-84
4TU32	4TFA/24E22	BATAVIA	NL INDUSTS	29	42,973.00	42,973.00	09-14-84	09-14-84
4TU33	4TFA/24E29	PROMTO SERVICES INC NM	AIR FORCE	29	26,929.90	26,929.90	09-14-84	09-14-84
4TU34	4TFA/24E23	JOHNS-MANSVILLE IL	JOHN-MANVL	29	43,733.00	43,733.00	09-21-84	09-21-84
4TU37	4TFA/24E02	NINTH AVE DUMP(GANY) IN	S MARTELL	29	2,500.00	2,500.00	05-02-85	03-08-84
4TU37	4TFA/24E02	NINTH AVE DUMP(GANY) IN	S MARTELL	29	0.00	0.00	10-02-84	10-02-84
4TU35	4TFA/24E07	THOLOZAN ST SITE MO	FORM-A-CHE	29	500.00	500.00	10-15-84	10-15-84
4TU36	4TFA/24E07	THOLOZAN ST SITE MO	ALLO EXTER	29	190.00	190.00	10-11-84	03-08-84
4TU37	4TFA/24E07	THOLOZAN ST SITE MO	VEATCH CHE	29	75.00	75.00	10-11-84	03-08-84
4TU38	4TFA/24E07	CLIFF/DOW DUMP(MARQ) MI	CLIFFS-DOW	29	45,061.77	45,061.77	06-09-85	03-08-84
4TU39	4TFA/24E17	A S F MAT IL	A&F MATSIN	29	0.00	0.00	11-02-84	11-02-84
4TU39	4TFA/24E17	A S F MAT IL	ALUM CO AM	29	340,000.00	340,000.00	11-02-84	03-08-84
4TU40	4TFA/24E17	UNION CARSIDE STE B OH	UNIONCARBE	29	5,000.00	5,000.00	11-02-84	03-08-84
4TU41	4TFA/24E29	SID CHEM CO(HUNGT BE) CA	SMALBUSADM	29	205,736.00	205,736.00	11-02-84	11-02-84
4TU42	4TFA/24E02	NINTH AVE DUMP(GANY) IN	S.MARTELL	29	2,500.00	2,500.00	12-02-84	03-08-84
4TU43	4TFA/24E30	ENVIRO-CHEM CORP IN	ENV-CHEMIN	29	60,494.04	60,494.04	12-21-84	12-21-84
4TU43	4TFA/24E12	NK SHOR/TID FLATS(CR)WA	BURLGNNORR	29	14,379.68	14,379.68	12-24-84	03-08-84
4TU46	4TFA/24E12	LUMINOUS PROCESSES GA	R.BISCHOFF	29	2,250.00	2,250.00	12-21-84	03-08-84
4TU46	4TFA/24E12	LUMINOUS PROCESSES GA	R.BISCHOFF	29	0.00	0.00	12-21-84	03-08-84
4TU47	4TFA/24E12	LUMINOUS PROCESSES GA	LUM PROCES	29	54,781.72	54,781.72	01-11-85	01-11-85
4TU47	4TFA/24E12	LUMINOUS PROCESSES GA	DEF KELLY	29	2,250.00	0.00	01-02-85	03-08-84
4TU48	4TFA/24E12	LUMINOUS PROCESSES GA	DEF KELLY	29	2,250.00	0.00	01-02-85	03-08-84
4TU49	4TFA/24E12	LUMINOUS PROCESSES GA	DEF RADIUM	29	285,000.00	0.00	01-02-85	03-08-84
4TU50	4TFA/24E12	NK SHOR/TID FLATS(CR)WA	HY FOOD PR	29	6,740.48	6,740.48	01-07-85	01-07-85
4TU51	4TFA/24E12	NK SHOR/TID FLATS(CR)WA	WASH N GAS	29	34,376.43	34,376.43	01-07-85	03-08-84
4TU52	4TFA/24E12	NK SHOR/TID FLATS(CR)WA	JOSEPH&SON	29	34,376.42	34,376.42	02-12-85	03-08-84
4TU53	4TFA/24E03	S RIVDALE DR DURHAM NC	D.KING1201	29	858.00	858.00	02-13-85	02-13-85
4TU53	4TFA/24E03	S RIVDALE DR DURHAM NC	E.LONG1203	29	926.50	926.50	02-13-85	02-13-85
4TU54	4TFA/24E06	DIAMOND ALKAI(NEWARK)NJ	DIAMOND CO	29	1,755,601.59	1,755,601.59	02-21-85	02-21-85
4TU55	4TFA/24E06	DIAMOND ALKAI(NEWARK)NJ	DIAMOND CO	29	79,164.98	79,164.98	05-13-85	03-08-84
4TU56	4TFA/24E23	DNEYFUS STREET SC	COL STEEL	29	52,000.00	52,000.00	02-21-85	02-21-85
4TU57	4TFA/24E23	DNEYFUS STREET SC	ALLIED CO	29	31,838.78	31,838.78	02-21-85	02-21-85
4TU58	4TFA/24E23	DNEYFUS STREET SC	AMER CYAND	29	23,597.64	23,597.64	02-21-85	02-21-85
4TU59	4TFA/24E23	DNEYFUS STREET SC	ARAPA CHEM	29	9,948.96	9,948.96	02-22-85	03-08-84
4TU60	4TFA/24E23	DNEYFUS STREET SC	CELANES CO	29	28,933.24	28,933.24	02-22-85	03-08-84
4TU61	4TFA/24E23	DNEYFUS STREET SC	CIDA-GEIGY	29	14,465.97	14,465.97	02-22-85	03-08-84
4TU62	4TFA/24E23	DNEYFUS STREET SC	EATON CORP	29	7,202.74	7,202.74	02-21-85	02-21-85
4TU63	4TFA/24E23	DNEYFUS STREET SC	EMERN ELEC	29	6,690.05	6,690.05	02-22-85	03-08-84
4TU64	4TFA/24E23	DNEYFUS STREET SC	EM IND INC	29	21,510.70	21,510.70	02-22-85	03-08-84
4TU65	4TFA/24E23	DNEYFUS STREET SC	GEN ELE CO	29	9,533.89	9,533.89	02-22-85	03-08-84
4TU66	4TFA/24E23	DNEYFUS STREET SC	MONSANTOCO	29	6,980.91	6,980.91	02-21-85	02-21-85

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPH 20X4145.4 COST RECOVERIES HSMTF
ARGL 1323 ACCOUNTS REC NUNFED GEN FUND

ACCTS REL. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC NO CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
STU41	4TFA724E28	DREYFUS STREET SC	SUN TECH	29	12,317.34	12,317.34	02-21-85	02-21-85
STU42	4TFA724E28	DREYFUS STREET SC	MORION THI	29	2,990.34	2,990.34	02-22-85	03-00-00
STU43	4TFA724E28	DREYFUS STREET SC	AT&T WESTR	29	21,790.83	21,790.83	02-22-85	03-00-00
STU44	4TFA724E28	DREYFUS STREET SC	RAD SRV IN	29	11,758.48	11,758.48	02-21-85	02-21-85
STU45	4TFA726R73	BIO-ECOLOGY SYSTEMS TX	U S AFONCE	29	388,032.40	388,032.40	02-25-85	03-00-00
STU46	4TFA724E28	PINE VALLEY GOLF COU NJ	PINE VALEY	29	8,169.16	8,169.16	03-22-85	03-22-85
STU47	STFAUSFK7	NL/TARACORP GR.CTY. IL	NL IND(TR)	29	0.00	0.00	04-29-85	04-29-85
STU47	STFAUSFK48	NAT'L LEAD(TARACORP) MN	NL IND(TR)	29	7,259.00	7,259.00	06-17-86	00-00-00
STU47	STFAUSFK48		NL IND(TR)	29	0.00	0.00	06-19-86	05-19-86
STU47	STFAUSFK48		NL IND(TR)	29	0.00	0.00	06-19-86	05-19-86
STU48	STJ370F465	DRUM RECOVERY INC OR	E TIENKEN	29	53.50	53.50	04-24-85	03-00-00
STU49	STJ370F465	DRUM RECOVERY INC OR	C TUTTLE	29	117.00	117.00	04-24-85	03-00-00
STU50	4TFA725E28	DREYFUS STREET SC	ORD	29	30,000.00	30,000.00	04-26-85	03-00-00
STU51	4TFA725LE4	ALLIED CHEM OH	ALLIED CHE	29	11,574.01	11,574.01	04-29-85	03-00-00
STU52	4TFA725E61	BERLIN & FAMRO MI	BERLIN TRUS	29	350,000.00	350,000.00	04-17-85	04-17-85
STU53	4TFA725RU4	AMM WADE PA	DUPONT DE	29	148,865.00	148,865.00	05-23-85	05-23-85
STU54	4TFA725E50	GMEINER'S LAGOON OH	LUBKIZ COP	29	129,139.59	129,139.59	05-06-85	00-00-00
STU55	4TFA725RK2	RIVERDALE(CHICAGO HQ)IL	RIVERDALE	29	2,144.63	2,144.63	05-05-85	03-00-00
STU55	4TFA725RK2	RIVERDALE(CHICAGO HQ)IL	RIVERDALE	98	23,590.93	23,590.93	07-17-85	07-17-85
STU56	4TFA725RK4	BURLINGTON NORTHERN MN	BUR NUR RP	29	53,582.00	53,582.00	05-13-85	03-00-00
STU58	STJ370F465	DRUM RECOVERY INC OR	C TUTTLE	29	117.00	117.00	05-13-85	03-00-00
STU59	4TFA722KA2	ASBESTOS DUMP(MILLGN)NJ	NAT'L GYPM	29	55,000.00	55,000.00	05-03-85	05-03-85
STU61	4TFA723E02	DRACUP PA	DRACUP DEF	98	45,000.00	0.00	06-05-85	03-00-00
STU61	4TFA723E02	DRACUP PA	WARD DEFEN	29	45,263.52	45,263.52	06-20-85	05-20-85
STU61	4TFA723E02	DRACUP PA	WARD DEFEN	98	67,236.48	64,229.76	09-13-85	09-13-85
STU61	4TFA723E02	DRACUP PA	WARD OFFEN	29	0.00	0.00	06-20-85	03-00-00
STU61	4TFA723E02	DRACUP PA	WA9404565N	98	0.00	0.00	12-15-86	00-00-00
STU61	4TFA723E02	DRACUP PA	WA9404565W	98	0.00	0.00	12-15-86	03-00-00
STU62	4TFA722LA6	GEN MOTORS FOUNDRY NY	GEN MOTORS	29	47,000.00	47,000.00	06-05-85	05-05-85
STU63	4TFA723RU4	AMM WADE PA	GOULD INC	29	234,253.01	264,258.01	06-14-85	05-14-85
STU63	4TFA723RU4	AMM WADE PA	GOULD INC	29	0.00	0.00	06-14-85	05-14-85
STU64	4TFA726C79	ARGENT CORPORATION NM	ARGENT-DIS	29	50,000.00	50,000.00	06-12-85	05-12-85
STU65	STFA725BNY	GEINHARDT PICIALLO COIN	CHS INC NY	29	102,115.47	102,115.47	06-20-85	05-20-85
STU66	4TFA725E30	ENVIRO-CHEM CORP IN	ENVIR-TA FD	29	237,524.00	237,524.00	06-23-85	00-00-00
STU67	STFAUSFK7	NL/TARACORP GR.CTY. IL	NL IND TX	29	5,000.00	5,000.00	06-25-85	03-00-00
STU69	4TFAUSFK82	JOE WILDS FLAT ROCK MI	MESCO GROU	29	3,000.00	3,000.00	10-23-85	10-23-85
STU70	STJ370F465	DRUM RECOVERY INC OR	E.TIENKEN	29	58.50	53.50	07-01-85	07-01-85
STU70	STJ370F465	DRUM RECOVERY INC OR	E.TIENKEN	98	7,302.01	0.00	07-01-85	03-00-00
STU71	STJ370F465	DRUM RECOVERY INC OR	C TUTTLE	29	58.50	58.50	07-01-85	03-00-00
STU71	STJ370F465	DRUM RECOVERY INC OR	C TUTTLE	98	7,126.51	0.00	07-01-85	03-00-00
STU72	STJ370F465	DRUM RECOVERY INC OR	GARY VANLM	98	7,419.02	0.00	07-01-85	00-00-00
STU73	4TJ305MT01	LIQUID DYNAMICS IL	KAISER ALU	29	3,257.22	3,257.22	07-17-85	03-00-00
STU74	4TFA725E67	CLIFF/DOW DUMP(MARQ) MI	DOW CHEMCO	29	11,406.17	11,406.17	07-19-85	03-00-00
STU75	4TJ305MT01	LIQUID DYNAMICS IL	AMEK W PRO	29	1,318.78	1,318.78	07-22-85	07-22-85

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPH 20X8145.4 COST RECOVERIES MSMTF
ARGL 1325 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE	
STU76	4TJBUSHT01	LIQUID DYNAMICS	IL	ROLLIN COR	29	3,050.66	3,050.66	07-25-85	07-00-00
STU77	4TFA/25LE2	NORMAN MOERS(CHANCOCK) IN	IN	INMONT COR	29	116,000.00	116,000.00	10-13-85	11-18-85
STU78	4TFAU6DE08	S RIVRODALE DR DURHAM NC	NC	CITY DURHAM	29	1,077.12	1,077.12	07-25-85	07-26-85
STU79	4TFA/22L87	TOMS RIVER CHEM CO	NJ	CIBAGEIGY	29	1,085,000.00	1,085,000.00	11-25-85	07-00-00
STU80	4TFAU6DE08	S RIVRODALE DR DURHAM NC	NC	CITY DURHAM	29	1,147.50	1,147.50	07-25-85	07-29-85
STU81	4TJBUSHT01	LIQUID DYNAMICS	IL	MARMON GRP	29	5,672.32	5,672.32	08-03-85	07-00-00
STU82	4TJBUSHT01	LIQUID DYNAMICS	IL	ACME INC	29	1,144.00	1,144.00	08-05-85	05-06-85
STU83	4TJBUSHT01	LIQUID DYNAMICS	IL	ALLIED TUB	29	1,874.89	1,874.89	08-05-85	07-00-00
STU84	4TJBUSHT01	LIQUID DYNAMICS	IL	ASHLD CHEM	29	699.11	699.11	08-05-85	07-00-00
STU85	4TJBUSHT01	LIQUID DYNAMICS	IL	BRIGHT INC	29	14,847.64	12,847.64	08-05-85	07-00-00
STU86	4TJBUSHT01	LIQUID DYNAMICS	IL	BRIGHT INC	48	0.00	0.00	06-15-87	06-15-87
STU87	4TJBUSHT01	SEYMOUR	IN	BRIGHT INC	29	0.00	0.00	08-05-87	07-00-00
STU88	4TJBUSHT01	LIQUID DYNAMICS	IL	CHICAGOTRI	29	14,204.64	14,204.64	08-05-85	07-00-00
STU89	4TJBUSHT01	LIQUID DYNAMICS	IL	GEN TUBE	29	7,102.32	7,102.32	08-05-85	07-00-00
STU90	4TJBUSHT01	LIQUID DYNAMICS	IL	HH HOWARD	29	5,370.43	5,370.43	08-29-85	05-29-85
STU91	4TJBUSHT01	LIQUID DYNAMICS	IL	MID-WEST	29	22,164.96	22,164.96	08-29-85	05-29-85
STU92	4TJBUSHT01	LIQUID DYNAMICS	IL	OUTH CORP	29	174.78	174.78	08-05-85	07-00-00
STU93	4TJBUSHT01	LIQUID DYNAMICS	IL	PANDUITCOR	29	2,319.77	2,319.77	08-12-85	05-12-85
STU94	4TJBUSHT01	LIQUID DYNAMICS	IL	RAULD DIV	29	31,285.16	31,285.16	08-29-85	05-29-85
STU95	4TJBUSHT01	LIQUID DYNAMICS	IL	CUPPERWELL	29	4,003.99	4,003.99	08-05-85	07-00-00
STU96	4TJBUSHT01	LIQUID DYNAMICS	IL	VERSON CO	29	7,944.43	7,944.43	08-05-85	07-00-00
STU97	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU98	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU99	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU00	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU01	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU02	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU03	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU04	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU05	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU06	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU07	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU08	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU09	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU10	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU11	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU12	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU13	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU14	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU15	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU16	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU17	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU18	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU19	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU20	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU21	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU22	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU23	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU24	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU25	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU26	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU27	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU28	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU29	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU30	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU31	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU32	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU33	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU34	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU35	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU36	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU37	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU38	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU39	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU40	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU41	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU42	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU43	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU44	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU45	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU46	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU47	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU48	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU49	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU50	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU51	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU52	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU53	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU54	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU55	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU56	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU57	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU58	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU59	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00
STU60	4TJBUSHT01	LIQUID DYNAMICS	IL	WAYNE INC	29	32,953.49	32,953.49	08-05-85	07-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAFR 20X8145.4 COST RECOVERIES MSRTF
ARGL 1525 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
0T007	4TFA721L06	KEEFE ENVIRONMENTAL	NH	VERMNT RES	29	466.86	466.86	11-22-85
0T008	4TFA721L06	KEEFE ENVIRONMENTAL	NH	STERM CHEM	29	0.00	0.00	11-25-85
0T009	4TFA721L06	KEEFE ENVIRONMENTAL	NH	STREM CHEM	29	5,042.09	5,042.09	11-25-85
0T009	4TFA721L06	KEEFE ENVIRONMENTAL	NH	DATA GENRL	29	617,095.75	617,095.75	04-01-86
0T010	4TFA721L06	KEEFE ENVIRONMENTAL	NH	DAVIDSN RU	29	257,055.20	257,055.20	12-15-85
0T011	4TFA721L06	KEEFE ENVIRONMENTAL	NH	KINGSI-WAR	29	215,969.51	215,969.51	12-15-85
0T012	4TFA721L06	KEEFE ENVIRONMENTAL	NH	HITCHINER	29	184,225.02	184,225.02	03-31-86
0T013	4TFA721L06	KEEFE ENVIRONMENTAL	NH	NASHUA COR	29	110,739.25	110,739.25	12-15-85
0T014	4TFA721L06	KEEFE ENVIRONMENTAL	NH	PIONEER PL	29	79,459.60	79,459.60	12-15-85
0T015	4TFA721L06	KEEFE ENVIRONMENTAL	NH	DIS IND CO	29	77,405.41	77,405.41	12-15-85
0T016	4TFA721L06	KEEFE ENVIRONMENTAL	NH	GT LAKES	29	76,958.55	76,958.55	12-15-85
0T017	4TFA721L06	KEEFE ENVIRONMENTAL	NH	BIXBY INTL	29	0.00	0.00	03-19-86
0T017	4TFA721L06	KEEFE ENVIRONMENTAL	NH	BIXBY INTL	98	55,276.24	55,276.24	03-01-86
0T018	4TFA721L06	KEEFE ENVIRONMENTAL	NH	W R GRACE	29	53,035.51	53,035.51	04-01-86
0T019	4TFA721L06	KEEFE ENVIRONMENTAL	NH	GEN ELEC	29	51,634.73	51,634.73	12-15-85
0T020	4TFA721L06	KEEFE ENVIRONMENTAL	NH	RAYMK IND	29	49,207.06	49,207.06	12-15-85
0T021	4TFA721L06	KEEFE ENVIRONMENTAL	NH	AT&T TECH	29	48,086.60	48,086.60	12-15-85
0T022	4TFA721L06	KEEFE ENVIRONMENTAL	NH	PREVUE PRO	29	39,405.00	39,405.00	04-01-86
0T023	4TFA721L06	KEEFE ENVIRONMENTAL	NH	LEPAGES IN	29	37,555.56	37,555.56	12-17-85
0T024	4TFA721L06	KEEFE ENVIRONMENTAL	NH	MICKDOT	29	35,854.86	35,854.86	12-15-85
0T025	4TFA721L06	KEEFE ENVIRONMENTAL	NH	ATL LAMINA	29	34,921.14	34,921.14	04-03-86
0T026	4TFA721L06	KEEFE ENVIRONMENTAL	NH	SUFF SRVCS	29	33,987.42	33,987.42	03-27-86
0T027	4TFA721L06	KEEFE ENVIRONMENTAL	NH	SANDER ASO	29	33,355.81	33,355.81	12-15-85
0T028	4TFA721L06	KEEFE ENVIRONMENTAL	NH	AMSTAK	29	32,026.61	32,026.61	04-14-86
0T029	4TFA721L06	KEEFE ENVIRONMENTAL	NH	ESSEX GROP	29	30,065.79	30,065.79	03-31-86
0T030	4TFA721L06	KEEFE ENVIRONMENTAL	NH	CLAMOSTAT	29	27,171.26	27,171.26	03-31-86
0T031	4TFA721L06	KEEFE ENVIRONMENTAL	NH	GTE PHOOS	29	26,704.40	26,704.40	12-15-85
0T032	4TFA721L06	KEEFE ENVIRONMENTAL	NH	SPAULD FID	29	23,996.61	23,996.61	04-03-86
0T033	4TFA721L06	KEEFE ENVIRONMENTAL	NH	VELCRO USA	29	23,809.87	23,809.87	12-15-85
0T034	4TFA721L06	KEEFE ENVIRONMENTAL	NH	BROCKHOUSE	29	21,849.05	21,849.05	04-17-86
0T035	4TFA721L06	KEEFE ENVIRONMENTAL	NH	MICROFAB	29	20,635.22	20,635.22	12-15-85
0T036	4TFA721L06	KEEFE ENVIRONMENTAL	NH	GLINES&HND	29	20,355.10	20,355.10	12-15-85
0T037	4TFA721L06	KEEFE ENVIRONMENTAL	NH	UNITRUDE	29	20,355.10	20,355.10	12-15-85
0T038	4TFA721L06	KEEFE ENVIRONMENTAL	NH	CHAMP INTL	29	19,234.64	19,234.64	12-15-85
0T039	4TFA721L06	KEEFE ENVIRONMENTAL	NH	CLMSN FABR	29	17,087.08	17,087.08	03-31-86
0T040	4TFA721L06	KEEFE ENVIRONMENTAL	NH	DEEME RUBB	29	15,686.50	15,686.50	03-12-86
0T041	4TFA721L06	KEEFE ENVIRONMENTAL	NH	LEWCOIT	29	0.00	0.00	03-31-86
0T041	4TFA721L06	KEEFE ENVIRONMENTAL	NH	LEWCOIT CH	29	15,686.50	15,686.50	12-15-85
0T042	4TFA721L06	KEEFE ENVIRONMENTAL	NH	BATH IRON	29	15,595.13	15,595.13	04-07-86
0T043	4TFA721L06	KEEFE ENVIRONMENTAL	NH	HADCO CORP	29	15,406.59	15,406.59	04-01-86
0T044	4TFA721L06	KEEFE ENVIRONMENTAL	NH	WEYERMAUSE	29	13,072.08	13,072.08	12-15-85
0T045	4TFA721L06	KEEFE ENVIRONMENTAL	NH	COUNIER CO	29	12,978.71	12,978.71	04-01-86
0T046	4TFA721L06	KEEFE ENVIRONMENTAL	NH	RUMFD NATL	29	12,418.48	12,418.48	12-15-85
0T047	4TFA721L06	KEEFE ENVIRONMENTAL	NH	DIVERSITEM	29	11,578.13	11,578.13	12-15-85

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPM 20X145.4 COST RECOVERIES HSRTF
ARGL 1323 ACCOUNTS REC NONFED GEN FUND

ACCTS REC CONF	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
0T047	4TFA721LU6	KEEFE ENVIRONMENTAL NH	DIVERSITEM	98	0.00	0.00	04-04-86	04-04-86
0T048	4TFA721LU6	KEEFE ENVIRONMENTAL NH	TERADYNE	29	11,017.90	11,017.90	12-15-85	03-00-00
0T049	4TFA721LU6	KEEFE ENVIRONMENTAL NH	N.E. SOLVNT	29	10,737.78	10,737.78	03-31-86	03-31-86
0T050	4TFA721LU6	KEEFE ENVIRONMENTAL NH	AMF INC	29	10,364.30	10,364.30	04-01-86	04-01-86
0T051	4TFA721LU6	KEEFE ENVIRONMENTAL NH	AVCO CORP	29	10,084.18	10,084.18	04-04-86	04-04-86
0T052	4TFA721LU6	KEEFE ENVIRONMENTAL NH	COASTAL ME	29	7,523.95	7,523.95	12-15-85	03-00-00
0T053	4TFA721LU6	KEEFE ENVIRONMENTAL NH	US SAMICA	29	8,683.60	8,683.60	04-01-86	04-01-86
0T054	4TFA721LU6	KEEFE ENVIRONMENTAL NH	CM SPRAGUE	29	8,496.85	8,496.85	03-31-86	03-31-86
0T055	4TFA721LU6	KEEFE ENVIRONMENTAL NH	JEWELL ELE	29	8,403.48	8,403.48	12-15-85	03-00-00
0T056	4TFA721LU6	KEEFE ENVIRONMENTAL NH	ROYAL COA	29	8,216.74	8,216.74	04-01-86	04-01-86
0T057	4TFA721LU6	KEEFE ENVIRONMENTAL NH	MUOKE BUSI	29	7,843.25	7,843.25	12-15-85	03-00-00
0T058	4TFA721LU6	KEEFE ENVIRONMENTAL NH	BROWNG-FER	29	7,563.13	7,563.13	12-15-85	03-00-00
0T059	4TFA721LU6	KEEFE ENVIRONMENTAL NH	N.TELECOM	29	7,283.02	7,283.02	04-04-86	04-04-86
0T060	4TFA721LU6	KEEFE ENVIRONMENTAL NH	S.A.TAMPOS	29	7,283.02	7,283.02	12-15-85	00-00-00
0T061	4TFA721LU6	KEEFE ENVIRONMENTAL NH	POLYCLAD	29	7,096.27	7,096.27	12-15-85	03-00-00
0T062	4TFA721LU6	KEEFE ENVIRONMENTAL NH	ENVIRITE	29	7,002.90	7,002.90	12-15-85	03-00-00
0T063	4TFA721LU6	KEEFE ENVIRONMENTAL NH	VARIAN ASO	29	6,629.41	6,629.41	12-15-85	00-00-00
0T064	4TFA721LU6	KEEFE ENVIRONMENTAL NH	STORM CO	29	6,442.67	6,442.67	03-31-86	03-31-86
0T065	4TFA721LU6	KEEFE ENVIRONMENTAL NH	SPRAGUE	29	6,349.30	6,349.30	12-15-85	03-00-00
0T066	4TFA721LU6	KEEFE ENVIRONMENTAL NH	LUMIN SYST	29	6,069.18	6,069.18	12-15-85	03-00-00
0T067	4TFA721LU6	KEEFE ENVIRONMENTAL NH	GAR DOC IN	29	5,508.95	5,508.95	12-15-85	03-00-00
0T068	4TFA721LU6	KEEFE ENVIRONMENTAL NH	M/A-COM OM	29	5,322.21	5,322.21	12-15-85	00-00-00
0T069	4TFA721LU6	KEEFE ENVIRONMENTAL NH	HALE CO	29	5,228.83	5,228.83	12-15-85	03-00-00
0T070	4TFA721LU6	KEEFE ENVIRONMENTAL NH	ITT CORP	29	5,228.83	5,228.83	04-10-86	04-10-86
0T071	4TFA721LU6	KEEFE ENVIRONMENTAL NH	MODUTEC IN	29	4,948.72	4,948.72	12-15-85	03-00-00
0T072	4TFA721LU6	KEEFE ENVIRONMENTAL NH	CHAMPLAIN	29	4,668.60	4,668.60	12-15-85	03-00-00
0T073	4TFA721LU6	KEEFE ENVIRONMENTAL NH	UNION CAMP	29	4,575.23	4,575.23	03-31-86	03-31-86
0T074	4TFA721LU6	KEEFE ENVIRONMENTAL NH	NIKE (SPOR)	29	4,481.86	4,481.86	12-15-85	03-00-00
0T075	4TFA721LU6	KEEFE ENVIRONMENTAL NH	CADU FAHRI	29	4,481.86	4,481.86	12-09-85	12-09-85
0T076	4TFA721LU6	KEEFE ENVIRONMENTAL NH	PRO ENG IN	29	4,481.86	4,481.86	12-15-85	03-00-00
0T077	4TFA721LU6	KEEFE ENVIRONMENTAL NH	PHOTO TECH	29	4,388.49	4,388.49	12-15-85	03-00-00
0T078	4TFA721LU6	KEEFE ENVIRONMENTAL NH	EXETER (TN)	29	4,295.11	4,295.11	04-21-86	04-21-86
0T079	4TFA721LU6	KEEFE ENVIRONMENTAL NH	CHOMENICS	29	4,295.11	4,295.11	03-31-86	03-31-86
0T080	4TFA721LU6	KEEFE ENVIRONMENTAL NH	SEC HEEL	29	4,201.74	4,201.74	12-15-85	03-00-00
0T081	4TFA721LU6	KEEFE ENVIRONMENTAL NH	ALUM PROC	29	3,921.63	3,921.63	12-15-85	03-00-00
0T082	4TFA721LU6	KEEFE ENVIRONMENTAL NH	BORDEN INC	29	3,828.25	3,828.25	12-15-85	03-00-00
0T083	4TFA721LU6	KEEFE ENVIRONMENTAL NH	ALLIED COR	29	3,361.39	3,361.39	03-31-86	03-31-86
0T084	4TFA721LU6	KEEFE ENVIRONMENTAL NH	DYNAMICS	29	3,081.28	3,081.28	03-31-86	03-31-86
0T085	4TFA721LU6	KEEFE ENVIRONMENTAL NH	PAGE BELTG	29	2,801.76	2,801.76	03-31-86	03-31-86
0T086	4TFA721LU6	KEEFE ENVIRONMENTAL NH	APPLD CIRC	29	2,707.79	2,707.79	03-31-86	03-31-86
0T087	4TFA721LU6	KEEFE ENVIRONMENTAL NH	IND REP IN	29	2,674.42	2,674.42	04-04-86	04-04-86
0T088	4TFA721LU6	KEEFE ENVIRONMENTAL NH	TRAN ELECT	29	2,521.04	2,521.04	12-15-85	03-00-00
0T089	4TFA721LU6	KEEFE ENVIRONMENTAL NH	HERMITS INC	29	2,334.30	2,334.30	12-15-85	03-00-00
0T090	4TFA721LU6	KEEFE ENVIRONMENTAL NH	ZHERMITS IN	29	0.00	0.00	04-03-86	03-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPK 20X0145.4 COST RECOVERIES MSMT
ARGL 1525 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYEE	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
0T090	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	ETONIC INC	29	2,240.93	2,240.93	12-16-85
0T091	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	GLOBE UNIO	29	2,240.93	2,240.93	12-16-85
0T092	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	SPRAY MAIN	29	2,147.56	2,147.56	03-28-86
0T093	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	MELVLE COR	29	1,960.81	1,960.81	12-16-85
0T094	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	BERGEN-PAT	29	1,960.81	1,960.81	03-28-86
0T095	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	MODERN TOL	29	1,960.81	1,960.81	04-04-86
0T096	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	ELEC PRODS	29	1,867.44	1,867.44	05-12-86
0T097	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	SIMMS PREC	29	1,867.44	1,867.44	03-31-86
0T098	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	HASTECH IN	29	1,680.70	1,680.70	05-05-86
0T099	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	GUILDFO IN	29	1,587.32	1,587.32	04-03-86
0T100	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	AMER HOIST	29	1,400.58	1,400.58	12-15-85
0T101	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	PORT POLY	29	1,400.58	1,400.58	04-01-86
0T102	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	N.ENG CHEM	29	1,307.21	1,307.21	12-15-85
0T103	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	GT FALLS	29	1,213.84	1,213.84	12-15-85
0T104	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	LABEL CRAF	29	1,213.84	1,213.84	12-15-85
0T105	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	GEONAUTICS	29	1,120.46	1,120.46	04-04-86
0T106	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	ABBOTT MAC	29	1,027.09	1,027.09	12-15-85
0T107	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	HERO COATS	29	1,027.09	1,027.09	04-01-86
0T108	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	BACON IND	29	935.72	935.72	12-15-85
0T109	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	SETH THOMA	29	935.72	935.72	00-00-00
0T110	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	BRIAN CONS	29	935.72	935.72	03-31-86
0T111	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	ST OF VRMT	29	840.35	840.35	12-15-85
0T112	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	HALLIHURTN	29	840.35	840.35	00-00-00
0T113	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	ANALOG DEV	29	840.35	840.35	03-31-86
0T114	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	MCCORD INC	29	840.35	840.35	12-15-85
0T115	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	E.P.E. DCO	29	0.00	0.00	04-04-86
0T116	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	E.P.E. CORP	29	746.98	746.98	04-04-86
0T117	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	N.H. SALL	29	746.98	746.98	05-15-86
0T118	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	PINE TREE	29	653.60	653.60	12-15-85
0T119	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	HART ENGRG	29	560.23	560.23	04-28-86
0T120	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	JARVIS CUT	29	560.23	560.23	12-15-85
0T121	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	TYCO LAYS	29	465.86	465.86	04-11-86
0T122	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	PALMR CHEN	29	373.49	373.49	03-31-86
0T123	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	SHAWSHEN	29	373.49	373.49	03-31-86
0T124	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	ISOMEG COR	29	280.12	280.12	04-04-86
0T125	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	CHELSEASCH	29	95.37	95.37	12-15-85
0T126	4TFA/21LU6	KEEFE ENVIRONMENTAL	NH	U.FED BANK	29	93,672.78	93,672.78	12-15-85
0T127	4TFA/24L75	BLUFF ROAD	SC	COLORGCHCO	29	15,000.00	15,000.00	01-29-86
0T128	4TFA/24L29	CAROLAWN	SC	COLORGCHCO	29	5,000.00	5,000.00	01-15-86
0T129	4TFA/24L26	MONTROSE CHEM CO(10P)	CA	MONT CHEM	29	30,000.00	30,000.00	01-29-86
0T130	4TFA/25E35	MONTGOMERY HRUS	MD	WHITEPDETA	29	51,975.00	51,975.00	02-05-85
0T131	4TFA/25B44	COLORADO ORGANIC CHEMCO	MO	WHITEPDETA	29	0.00	0.00	02-05-85
0T132	4TFA/25B44	DURLINGTON NORTHERN	NH	BUR NOR RR	29	20,000.00	20,000.00	02-05-85
0T133	4TFA/25L64	ALLIED CHEM	OH	ALLIED CHE	29	0.00	0.00	02-05-86

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

44APR 20X8145.4 COST RECOVERIES MSRTF
426L 1323 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
01133	5TFA05FAK7	NL/TAPACORP GH.CTY. IL	NL IND(TRY	29	0.00	0.00	03-10-86	03-10-86
01133	5TFA05FAK8	NAT'L LEAD(TAPACORP) MN	NL IND(TRY	29	10,675.69	10,675.69	07-30-86	07-30-86
01136	5TFA08MEU6	LURRY LANDFILL	CO CTY CO DEN	29	7,500.00	7,500.00	02-25-86	02-26-86
01136	5TFA08MEU3	LURRY LANDFILL	CO CTY CO DEN	29	0.00	0.00	02-27-86	03-00-00
01137	5TJB05H4B3	FMC	MN FMC CORP	29	5,000.00	5,000.00	02-27-86	03-00-00
01139	4TFA721LU6	KEEFE ENVIRONMENTAL	NH HALCON GRP	98	29,132.07	29,132.07	03-13-86	03-00-00
01140	4TFA721LU6	KEEFE ENVIRONMENTAL	NH FRANK PUMP	98	9,710.69	9,710.69	03-13-86	03-00-00
01141	4TFA721LU6	KEEFE ENVIRONMENTAL	NH CL MATHWAY	98	7,283.02	7,283.02	04-17-86	04-17-86
01142	4TFA721LU6	KEEFE ENVIRONMENTAL	NH SBW WASTE	98	6,162.55	6,162.55	04-14-86	04-14-86
01143	4TFA721LU6	KEEFE ENVIRONMENTAL	NH ONYA CHEM	98	5,975.81	5,975.81	03-13-86	03-00-00
01144	4TFA721LU6	KEEFE ENVIRONMENTAL	NH WRENTHAM	98	5,602.32	5,602.32	03-13-86	03-00-00
01145	4TFA721LU6	KEEFE ENVIRONMENTAL	NH PEASE AF B	98	4,481.86	4,481.86	03-13-86	03-00-00
01146	4TFA721LU6	KEEFE ENVIRONMENTAL	NH PORTSM NYD	98	124,743.03	124,743.03	03-13-86	03-18-86
01147	4TFA721LU6	KEEFE ENVIRONMENTAL	NH AS PICK CO	98	1,867.44	1,867.44	03-13-86	03-00-00
01148	4TFA721LU6	KEEFE ENVIRONMENTAL	NH CMC LIQ IN	98	3,828.25	3,828.25	03-13-86	03-00-00
01149	2TFA725E30	GHEINERS LAGOON	OH ALLIEDCORP	29	9,000.00	9,000.00	04-04-86	04-04-86
01150	2TFA725E30	GHEINERS LAGOON	OH E.I.DUPONT	29	9,000.00	9,000.00	03-13-86	03-00-00
01151	2TFA725E30	GHEINERS LAGOON	OH ROCKWL COR	29	0.00	0.00	04-03-86	03-00-00
01151	2TFA725E30	GHEINERS LAGOON	OH ROCKWL COR	29	9,000.00	9,000.00	03-13-86	03-00-00
01152	2TFA725E01	FRENCH LIMITED	TX FRENCH LMT	29	485,000.00	485,000.00	03-13-86	03-00-00
01153	2TFA725E01	FRENCH LIMITED	TX FRENCH LMT	98	491,152.00	491,152.00	06-04-86	06-04-86
01154	2TFA725E67	ANACONDA RD	OH D GEORGE OF	29	42,611.36	0.00	03-18-86	03-00-00
01155	2TFA725RM4		BURLNORTRR	29	0.00	0.00	03-13-86	03-13-86
01157	2TFA725E35	MONTGOMERY BRUS	MD JAME WATER	29	67,200.00	67,200.00	04-03-86	04-03-86
01158	2TFA725E35	MONTGOMERY BRUS	MD P&S MPZ	29	12,700.00	12,700.00	04-03-86	03-00-00
01158	2TFA725E35	MONTGOMERY BRUS	MD P&S MPZ	98	12,750.00	0.00	04-03-86	03-00-00
01159	4TFA040E08	S RIVSDALE DR DURHAM	NC CITY DURHA	29	0.00	0.00	04-07-86	04-07-86
01159	4TFA040E08	S RIVSDALE DR DURHAM	NC CITY DURHAM	29	1,742.50	1,742.50	04-07-86	03-00-00
01160	3TFA72ME31		P&J VILLAL	29	0.00	0.00	04-07-86	04-07-86
01160	3TFA72ME31		J RUST	29	0.00	0.00	04-03-86	03-00-00
01160	3TFA72ME31	TECATE	CA P&J VILLAL	29	5,000.00	5,000.00	03-03-86	03-00-00
01161	2TFA725E35	MONTGOMERY BRUS	MD PEMILEMONT	29	25,200.00	25,200.00	04-23-86	03-00-00
01162	2TFA725E35	MONTGOMERY BRUS	MD CECIL CNTY	29	23,100.00	23,100.00	07-30-86	07-30-86
01163	2TFA725E35	MONTGOMERY BRUS	MD DUPONT	29	210,000.00	210,000.00	04-23-86	03-00-00
01164	2TFA725E35	MONTGOMERY BRUS	MD MARISOL	29	0.00	0.00	04-23-86	03-00-00
01164	2TFA725E35	MONTGOMERY BRUS	MD MARISOL	98	117,470.00	14,570.00	01-25-88	01-26-88
01165	2TFA725E35	MONTGOMERY BRUS	MD WREIN	29	50,400.00	50,400.00	06-13-86	06-13-86
01166	2TFA725E35	MONTGOMERY BRUS	MD SQUIBB	29	50,400.00	50,400.00	06-17-86	06-17-86
01167	2TFA725E35	MONTGOMERY BRUS	MD W L GORE	29	50,400.00	50,400.00	06-20-86	06-20-86
01168	2TFA725E35	MONTGOMERY BRUS	MD UNION CARB	29	67,200.00	67,200.00	06-07-86	06-07-86
01169	2TFA725E35	MONTGOMERY BRUS	MD BPISTOL	29	50,400.00	50,400.00	06-13-86	06-13-86
01170	5TGB05W4L9	NORTH ENGRAVING(SPA) WI	N. ENGR COR	29	10,000.00	10,000.00	04-04-86	04-04-86
01171	5TFA09KCC2	CHOLLES CREEK	CA CA CREA DY	98	1,430.00	0.00	04-24-86	03-00-00
01172	3TFA72ME31	TECATE	CA J.E. MUST	29	2,500.00	2,500.00	03-03-86	03-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPM 20X8145.4 COST RECOVERIES MSRTF
ARGL 1323 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
0T172	STFA724231	TECATE	CA	J.E. RUST	Y8	7,500.00	04-07-86	04-07-86
0T173	STFA721801			BASF CORP	29	0.00	07-13-86	07-13-86
0T173	STFA721813	WINTHROP LANDFILL	ME	INMONT COR	29	400,000.00	05-13-86	05-13-86
0T174	STFA720K34	AMERICAN LAKE GARONS	WA	US AF(DDO)	Y8	308,285.91	07-13-86	03-00-00
0T174	STFA720L31	TIME OIL (TACOMA)	WA	US AF	Y8	0.00	05-13-86	03-00-00
0T174	STFA720L31	TIME OIL (TACOMA)	WA	US AF(DDO)	Y8	0.00	07-13-86	03-00-00
0T175	STFA720R16	WESTERN PROCESSING	WA	PRECSN COR	29	10,000.00	05-30-86	05-30-86
0T176	STFA720R16	WESTERN PROCESSING	WA	ASKO PROC	29	4,052.50	05-30-86	03-00-00
0T177	STFA720R16	WESTERN PROCESSING	WA	CHEVRONUSA	29	15,494.47	05-30-86	03-00-00
0T178	STFA720R16	WESTERN PROCESSING	WA	COLOR TECH	29	1,336.04	05-30-86	03-00-00
0T179	STFA720R16	WESTERN PROCESSING	WA	WEYERHAESE	29	5,732.00	05-30-86	05-30-86
0T180	STFA720R16	WESTERN PROCESSING	WA	WESTN PNEU	29	71,321.00	05-30-86	03-00-00
0T181	STFA720R16	WESTERN PROCESSING	WA	SEATTLE BK	29	50,320.00	05-30-86	05-30-86
0T182	STFA720R16	WESTERN PROCESSING	WA	TODD P SHY	29	4,921.00	05-30-86	03-00-00
0T183	STFA720R16	WESTERN PROCESSING	WA	UNION CHEM	29	101,070.23	05-30-86	03-00-00
0T184	STFA720R16	WESTERN PROCESSING	WA	FLECTO CO	29	9,463.00	05-30-86	05-30-86
0T185	STFA720R16	WESTERN PROCESSING	WA	CHEVRON CO	29	106,732.00	05-30-86	03-00-00
0T186	STFA720R16	WESTERN PROCESSING	WA	PAC PROINC	29	11,386.00	05-30-86	03-00-00
0T187	STFA720R16	WESTERN PROCESSING	WA	SAFETY COR	29	2,784.00	05-30-86	05-30-86
0T188	STFA720R16	WESTERN PROCESSING	WA	SIMPSON CO	29	4,845.00	05-30-86	05-30-86
0T189	STFA720R16	WESTERN PROCESSING	WA	BOEING CO	29	1,608,161.00	05-30-86	03-00-00
0T190	STFA720R16	WESTERN PROCESSING	WA	S FREY&HOP	29	33,893.00	05-30-86	05-30-86
0T191	STFA720R16	WESTERN PROCESSING	WA	NW ENVS IN	29	2,739.00	05-30-86	05-30-86
0T192	STFA720R16	WESTERN PROCESSING	WA	J FLUKE CO	29	32,086.00	05-30-86	05-30-86
0T193	STFA720R16	WESTERN PROCESSING	WA	M THUKOL	29	15,831.00	05-30-86	03-00-00
0T194	STFA720R16	WESTERN PROCESSING	WA	GEN ELECTR	29	4,803.00	05-30-86	05-30-86
0T195	STFA720R16	WESTERN PROCESSING	WA	NATL CAN	29	2,742.00	05-30-86	05-30-86
0T196	STFA720R16	WESTERN PROCESSING	WA	CAN IND IN	29	1,550.00	05-30-86	05-30-86
0T197	STFA720R16	WESTERN PROCESSING	WA	CHAMP INTL	29	4,590.00	06-03-86	03-00-00
0T198	STFA724R14	SAND CREEK (ORIENTHEF)	CO	MOZER TRST	29	1,500.00	06-02-86	05-02-86
0T198	STFA724R14	SAND CREEK (ORIENTHEF)	CO	MOZER TRST	29	1,500.00	09-25-86	03-00-00
0T199	STFAU5FL09	MIDCO I	IN	MIDCO ESCW	29	100,000.00	06-13-86	03-00-00
0T200	STFA724R14	ROADSIDE PCB'S	NC	E. WARD JR	29	74.87	08-13-86	08-13-86
0T200	STFA724R14	ROADSIDE PCB'S	NC	E. WARD JR	29	220,082.76	06-23-86	05-23-86
0T200	STFA724R14	ROADSIDE PCB'S	NC	E. WARD JR	Y8	2,506,415.13	06-23-86	03-00-00
0T201	STFA724R14	ROADSIDE PCB'S	NC	W. ELEC COR	Y8	113,466.97	08-06-87	05-06-87
0T202	STFA724R14	ROADSIDE PCB'S	NC	LIBERTY MO	29	5,492.57	06-17-86	03-00-00
0T203	STFA724E32	BROWN FLD(CHULA VIST)	CA	M INGALLS	29	50,000.00	06-19-86	05-19-86
0T203	STFA724E32	BROWN FLD(CHULA VIST)	CA	A. MANGRUM	29	15,000.00	06-17-86	03-00-00
0T203	STFA724E32	BROWN FLD(CHULA VIST)	CA	A. MANGRUM	Y8	10,000.00	06-27-86	03-00-00
0T203	STFA724E32	BROWN FLD(CHULA VIST)	CA	H. AWILEZ	29	5,000.00	08-25-87	08-25-87
0T203	STFA724E32	BROWN FLD(CHULA VIST)	CA	H. AWILEZ	Y8	10,000.00	06-01-87	05-01-87
0T207	STFA724E32	BROWN FLD(CHULA VIST)	CA	JACK RUST	Y8	10,000.00	06-27-86	03-00-00
0T210	STFAU5FL14	MASTER DSPL SRV INCORMI		MASTER TRU	29	142,572.95	10-30-85	03-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPH 20X145.4 COST RECOVERIES MSRTF
ARGL 1525 ACCOUNTS REC NONFED GEN FUND

ACCT REC CONT	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE	
0T212	PSG805Y4T8	U S AVIEX (NILES)	MI	COL CAS CO	29	12,500.00	12,500.00	07-29-86	00-00-00
0T215	PSG805Y4T8	U S AVIEX (NILES)	MI	US AVIEX	98	26,602.70	0.00	08-04-86	00-00-00
0T216	PSFA05FL41	BERLIN & FARRO	MI	BERL&FARRO	29	144,000.00	144,000.00	08-21-86	00-00-00
0T217	PSG805Y4X9	NAT'L PRESTO INDUST	MI	NAT'L PRES	29	32,165.73	32,165.73	08-21-86	00-00-00
0T218	PSFA05FLY0	PKGTNG CORP AMER	MI	PACKG CORP	29	95,000.00	95,000.00	09-19-86	00-00-00
0T218	PSFA05FLY0	PKGTNG CORP AMER	MI	PA327U369P	29	0.00	0.00	12-03-86	00-00-00
0T219	PSG805F6E4	ALLIED CHEM INNTN COKOH		ALLIEDCOR	29	34,073.41	18,354.18	08-23-86	00-00-00
0T225	STFA05FJK7	SHEFFIELD/US ECOLOGY	IL	US ECOLOGY	29	25,000.00	25,000.00	09-13-86	00-00-00
0T224	STFA023L28	UNION GAS/BRODHD CRK	PA	UNION GAS	29	481,300.00	481,300.00	09-17-86	00-00-00
STU01	STFA023E71	BIG JOHN'S MOLT RD	WV	WESTG ELEC	29	175,000.00	175,000.00	10-01-86	00-00-00
STU02	STFA023E71	BIG JOHN'S MOLT RD	WV	REILLY TAR	29	175,000.00	175,000.00	10-03-86	00-00-00
STU03	STFA023R06	REILLY TAR	MN	REILLY TAR	29	600,000.00	600,000.00	10-03-86	00-00-00
STU03	STFA023R06	REILLY TAR	MN	REILLY TAR	98	1,120,000.00	623,056.00	10-15-86	00-00-00
STU04	STFA026LU0	MISSION-HELENA CHEM	TX	ALTEC COR	29	0.00	0.00	10-27-86	00-00-00
STU04	STFA026LU0	MISSION-HELENA CHEM	TX	ALTEC CORP	29	0.00	0.00	12-05-87	00-00-00
STU04	STFA026LU0	HARDAGE	OK	ALTEC COR	29	0.00	0.00	12-05-87	00-00-00
STU04	STFA026LU0	HARDAGE	OK	ALTEC CORP	29	150,000.00	150,000.00	12-05-87	00-00-00
STU05	PSFA02K243	QUANTA (EDGEWATER)	NJ	U.S. NAVY	29	5,280.00	5,280.00	11-01-86	00-00-00
STU06	STFA023E85	ALBURN INCINERATOR	IL	RRDUNNELLY	29	1,150,000.00	1,150,000.00	11-23-86	00-00-00
STU10	STFA023E89	MUOPITE(CHAMPION PDIVA		DOD ARMY	29	200,000.00	200,000.00	11-24-86	00-00-00
STU11	STFA023E47	TURCO COATINGS	PA	ABT MIRABI	29	229,737.22	229,737.22	04-24-87	00-00-00
STU11	STFA023E47	TURCO COATINGS	PA	AB3044912I	29	0.00	0.00	12-15-86	00-00-00
STU12	STFA023E09	GE3MART CHEMICAL CO	IL	MORRISN INC	29	120,368.00	120,368.00	01-27-87	00-00-00
STU12	STFA023E09	GE3MART CHEMICAL CO	IL	M09Y250Y5C	29	0.00	0.00	12-01-86	00-00-00
STU12	STFA023E09	GE3MART CHEMICAL CO	IL	M09Y250Y5C	29	0.00	0.00	12-01-86	00-00-00
STU13	STFA024R37	MIAMI DRUM SITE	FL	TYCO LAMS	29	10,000.00	10,000.00	01-07-87	00-00-00
STU14	PSJ3054449	THOMAS SOLVENTS INC.	MI	THOMAS SOL	29	0.00	0.00	01-07-87	00-00-00
STU14	STFA023R01	BATT LECKIVERONA WELF	M	THOMAS SOL	29	96,941.30	96,941.30	01-07-87	00-00-00
STU15	PSFA02K442	CONPE FILL NORTH	NJ	BSCMR LGTRF	29	50,000.00	50,000.00	01-07-87	00-00-00
STU16	STFA024R37	MIAMI DRUM SITE	FL	WM WESTFLD	29	311.62	311.62	01-27-87	00-00-00
STU17	PSFA02K442	TABERNACLE DRUM DUMP	NJ	ATL DSP IN	29	115,000.00	115,000.00	07-23-87	00-00-00
STU19	STFA023E30	POCA (MANILLA CREEK)	WV	MANILACTR	29	130,000.00	130,000.00	02-23-87	00-00-00
STU20	STFA024E73	MEDLEY FARM (GAFNEY)	SC	ABCO IND	29	105,952.00	105,952.00	02-23-87	00-00-00
STU21	STFA024R37	MIAMI DRUM SITE	FL	ALLEN IND	29	275,000.00	275,000.00	03-27-87	00-00-00
STU22	STFA023E47	AMANDONED CHEM(CLEVEL)	OH	ESTGECHTER	29	10,000.00	10,000.00	02-11-87	00-00-00
STU23	NSG805FPE4	ALLIED CHEM IPNTN COKOH		ALLIED COR	29	41,027.77	13,026.07	03-30-87	00-00-00
STU24	NSG805FPA8	NAT'L LEAD TAPACOMP	MN	NAT LEAD	29	20,788.76	20,788.76	03-10-87	00-00-00
STU25	STFA024R37	MIAMI DRUM SITE	FL	ALLIED PHO	29	60,000.00	60,000.00	03-15-87	00-00-00
STU26	STFA024R37	MIAMI DRUM SITE	FL	ALLEN ETAL	29	0.00	0.00	02-23-87	00-00-00
STU27	STH809KPA3	KOPPEPS CO(OROVILLE)	CA	KOPPEPS CO	29	25,340.33	25,340.33	02-27-87	00-00-00
STU28	PSFA05FL07	IONTA LANDFILL	MI	AO SMITH	29	250,000.00	250,000.00	03-27-87	00-00-00
STU29	STFA027RA4	GLISS TANK FARM SITE	MO	CHAMTR INT	29	50,000.00	50,000.00	03-27-87	00-00-00
STU30	STFA027RA6	DORFE BYANDT PRPTY	MO	CHAMTR INT	29	500.00	500.00	03-27-87	00-00-00
STU31	STFA027RA7	CASHMEL RESIDENCE(SILO)	MO	CHAMTR INT	29	100,000.00	100,000.00	03-27-87	00-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPH 20X145.4 COST RECOVERIES MSRTF
AR6L 1323 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC NO CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
7U32	STFA/2/R43	CASTLEWD SWIM POOL MO	CHARTR INT	29	300,000.00	300,000.00	03-27-87	03-00-00
7U33	STFA/2/R44	GRAY SUMMIT TRAIL PK MO	CHARTR INT	29	1,250,000.00	1,250,000.00	03-27-87	03-00-00
7U34	STFA/2/R46	WALLS RDNCE(PIAZERO)MO	CHARTR INT	29	2,000.00	2,000.00	03-27-87	03-00-00
7U35	STFA/2/R49	BAKTER GARDN CENTER MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U36	STFA/2/R44	JOHNSON & LEWIS PROPTY MO	CHARTR INT	29	500.00	500.00	03-27-87	03-27-87
7U37	STFA/2/R46	BULL MOOSE TUBE CO MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U38	STFA/2/R44	COMMUNITY CHRIST CHURCH MO	CHARTR INT	29	1,000.00	1,000.00	03-27-87	03-27-87
7U39	STFA/2/R42	ROCKWD SCHOOL DIST MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U40	STFA/2/R42	CHLANDRA PRPTY (GR SU) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U41	STFA/2/R43	MAHONEY RES (GRAY SU) MO	CHARTR INT	29	1,000.00	1,000.00	03-27-87	03-00-00
7U42	STFA/2/R41	HIGHWAY 100 (GLENCOE) MO	CHARTR INT	29	100,000.00	100,000.00	03-27-87	03-27-87
7U43	STFA/2/R42	DIOXIN CENTRAL STOR MO	CHARTR INT	29	500.00	500.00	03-27-87	03-27-87
7U44	STFA/2/R40	BONFIELD BROS (TRUCK) MO	CHARTR INT	29	1,000.00	1,000.00	03-27-87	03-27-87
7U45	STFA/2/R33	TIMBERLINE STABLE (N BLU) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U46	STFA/2/R33	TIMBERLINE STABLE (JEFCI) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-27-87
7U47	STFA/2/R40	SHEMAMOUAH STABLE (MSCH) MO	CHARTR INT	29	1,000.00	1,000.00	03-27-87	03-00-00
7U48	STFA/2/R41	SHEMAMOUAH STABLE (MSCH) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-27-87
7U49	STFA/2/R42	MID AMERICAN ARENA MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U50	STFA/2/R43	BLISS FARM MO	CHARTR INT	29	75,000.00	75,000.00	03-27-87	03-00-00
7U51	STFA/2/R44	BLISS SPRINGS ARENA MO	CHARTR INT	29	50,000.00	50,000.00	03-27-87	03-27-87
7U52	STFA/2/R43	MINKEY RESIDENCE MO	CHARTR INT	29	350,000.00	350,000.00	03-27-87	03-27-87
7U53	STFA/2/R43	SIGHT RESIDENCE MO	CHARTR INT	29	50,000.00	50,000.00	03-27-87	03-00-00
7U54	STFA/2/R42	TIMES BEACH MO	CHARTR INT	29	2,500,000.00	2,500,000.00	03-27-87	03-27-87
7U55	STFA/2/R40	HAMIL TRANS CO (STLOU) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U56	STFA/2/R49	CO CROSS LUMBER (HAZWD) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-27-87
7U57	STFA/2/R49	SULLENS RESID (MAXVL) MO	CHARTR INT	29	110,000.00	110,000.00	03-27-87	03-00-00
7U58	STFA/2/R41	SADDLE & SPUR STABLE MO	CHARTR INT	29	50,000.00	50,000.00	03-27-87	03-27-87
7U59	STFA/2/R43	MANCHESTER METHOD CHURCH MO	CHARTR INT	29	500.00	500.00	03-27-87	03-27-87
7U60	STFA/2/R49	OVERNITE TRANSP (SILO) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-00-00
7U61	STFA/2/R42	JONES TRUCKING (STLOU) MO	CHARTR INT	29	500.00	500.00	03-27-87	03-27-87
7U62	STFA/2/R44	PROOF OF CLAIM MO	CHARTR INT	29	1,000.00	1,000.00	03-27-87	03-27-87
7U63	STFA/2/R43	CG RANGE STAR (CLARD) LA	BIGSTAR HAP	29	178,277.00	178,277.00	03-27-87	03-00-00
7U64	STFA/2/R43	FMC CORP FRESNO CA	FMC CORP	29	123,373.20	123,373.20	03-27-87	03-00-00
7U65	STFA/2/R37	MIAMI DRUM SITE FL	ALLEN INC	29	0.00	0.00	03-27-87	03-27-87
7U66	STFA/2/R44	WANCHER INC. SC	SPRGS INC	29	31,060.17	31,060.17	03-27-87	03-27-87
7U67	STFA/2/R47	SUDYEC NC	SANDOL CHE	29	21,258.52	21,258.52	03-27-87	03-27-87
7U68	STFA/2/R44	BURLINGTON NORTHERN MI	BURLNG NOR	29	0.00	0.00	04-27-87	03-00-00
7U69	STFA/2/R44	BURLINGTON NORTHERN MI	BURLNG NOR	29	10,000.00	10,000.00	03-19-87	03-00-00
7U70	STFA/2/R37	MIAMI DRUM SITE FL	KEY PHARMA	29	275,000.00	275,000.00	04-23-87	03-00-00
7U71	STFA/2/R37	MIAMI DRUM SITE FL	APPSN CHEM	29	275,000.00	275,000.00	04-23-87	04-20-87
7U72	STFA/2/R37	MIAMI DRUM SITE FL	EASTRN AIP	29	275,000.00	275,000.00	04-23-87	04-20-87
7U73	STFA/2/R49	L.A. CLARK VA	L A CLARKE	48	40,000.00	0.00	04-23-87	03-00-00
7U74	STFA/2/R46	SOUTH POINT PLANT OH	ALLIED BASH	29	124,000.00	124,000.00	03-17-87	03-00-00
7U75	STFA/2/R47	ALSCO ANCONDA OH	ARCO CHEM	29	19,891.91	19,891.91	03-17-87	03-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

GRAPH 20XB145.4 COST RECOVERIES MSMTF.
A2GL 1525 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE	
7T077	5TFAU40CP5	PEPPER INDUSTRIES	SC	PAYNE ETAL	98	300,000.00	0.00	05-19-87	03-00-00
7T078	4TFA723E83	CAL MD DRUM SITE	MD	MD BANK&TR	98	400,000.00	133,333.33	05-19-87	00-00-00
7T079	2TFA723E08	CHEM MINING	OH	RCRUNINETA	98	0.00	0.00	07-14-87	07-14-87
7T080	5TFA723E20	TROY RR SITE (TROY)	IN	TROY RR OH	98	26,600.00	0.00	05-19-87	03-00-00
7T081	5TFAU8LLA7	MARTIN MARIETTA	CO	M.MARIETTA	98	216,570.36	161,762.36	09-29-87	09-29-87
7T082	5TFAU5FJK7	SHEFFIELD/US ECOLOGY	IL	U S ECOLGY	98	60,000.00	0.00	05-19-87	03-00-00
7T083	5TFAU5FLV5	WAYNE WASTE ORE	IN	WAYNE RECL	98	30,000.00	0.00	05-27-87	00-00-00
7T084	4TFA720R76	WESTERN PROCESSING	WA	WESTN TRST	29	1,796,223.33	1,796,223.33	05-27-87	03-00-00
7T085	5TFA723E7	CSF CHEMICAL GOSHEN	PA	C & F CHEM	98	45,000.00	45,000.00	05-27-87	03-00-00
7T086	5TFA724E73	MEDLEY FARM (GAFFNEY)SC	SC	MILLIKE&CO	98	110,992.00	110,992.00	07-29-87	07-29-87
7T087	5TFA724E73	MEDLEY FARM (GAFFNEY)SC	SC	UNISCHEMCO	98	14,952.00	14,952.00	07-29-87	07-29-87
7T088	5TFA724E73	MEDLEY FARM (GAFFNEY)SC	SC	NAT STANCH	98	261,184.00	261,184.00	07-29-87	03-00-00
7T089	5TFA724E73	MEDLEY FARM (GAFFNEY)SC	SC	BASF CORP	98	6,328.00	6,328.00	05-25-87	03-00-00
7T090	5TFA724E73	MEDLEY FARM (GAFFNEY)SC	SC	ETHUX CHEM	98	7,448.00	7,448.00	05-25-87	03-00-00
7T091	5TFA724E73	MEDLEY FARM (GAFFNEY)SC	SC	POLY INDIN	98	39,592.00	39,592.00	05-25-87	03-00-00
7T092	5TFA724E73	MEDLEY FARM (GAFFNEY)SC	SC	TANNER CHE	98	13,552.00	13,552.00	05-25-87	03-00-00
7T093	5TFAU14L37	HUCOMUNCO PD, WESTHORO	MA	KOPPERS CO	98	400,000.00	400,000.00	06-13-87	03-00-00
7T094	4TFA720P75	WESTERN PROCESSING	WA	WESTN TRST	98	3,160.94	3,160.94	07-24-87	07-24-87
7T095	5TFA724E62	HARRISON CNTY SITE	KY	CONTAIN CO	29	125,000.00	125,000.00	06-29-87	03-00-00
7T096	5TFA725E62	LIQUID DISPOSAL INC	MI	CONTAIN CO	29	0.00	0.00	06-29-87	05-29-87
7T097	4TFA724E62	HARRISON CNTY SITE	KY	BASF CORP	29	225,000.00	225,000.00	06-25-87	05-25-87
7T098	4TFA725E62	LIQUID DISPOSAL INC	MI	BASF CORP	29	0.00	0.00	06-25-87	03-00-00
7T099	4TFAU5WHG1	MIDLAND DIOXIN SITE	MI	S.MUSSLMAN	29	0.00	0.00	06-29-87	05-29-87
7T100	4TFA725E62	PEEPLSS PLATING	MI	S.MUSSLMAN	29	160,000.00	160,000.00	06-29-87	03-00-00
7T101	5TFAU14E31	BAIRD&MCGUIN, HOLBROOK	MA	BAIRD&MCGU	29	450,000.00	450,000.00	07-16-87	00-00-00
7T102	5TFAU14E31	BAIRD&MCGUIN, HOLBROOK	MA	BAIRD&MCGU	98	450,000.00	450,000.00	09-29-87	09-29-87
7T103	4TFA720R76	WESTERN PROCESSING	WA	ASKU PRUIN	29	51,435.30	51,435.30	07-17-87	00-00-00
7T104	5TFAU2K4L5	NORTH SEA MUNIC LNDFLNY	IN	IN OF SHAM	29	69,868.00	69,868.00	07-24-87	07-24-87
7T105	4TFA722L45	CARBON TET SPILL	PR	UPJOHN MFG	29	203,033.10	203,033.10	07-23-87	07-23-87
7T106	5TFAU40L94	STAUFFER COLD CREEK	AL	STAUFF CHE	29	61,723.10	61,723.10	07-29-87	07-29-87
7T107	2TFA725E08	CHEM MINING	OH	CROWN CURK	29	61,000.00	61,000.00	06-29-87	06-29-87
7T108	4TFA725E08	CHEM MINING	OH	TWINOVA CO	29	8,166.67	8,166.67	07-06-87	07-06-87
7T109	2TFA725E08	CHEM MINING	OH	PREMIX INC	29	7,083.33	7,083.33	07-13-87	07-13-87
7T110	4TFA725E08	CHEM MINING	OH	TECH PRDS	29	8,166.67	8,166.67	07-13-87	07-13-87
7T111	2TFA725E08	CHEM MINING	OH	CHEM SOLVT	29	15,833.33	15,833.33	07-13-87	07-13-87
7T112	4TFA725E08	CHEM MINING	OH	CHEM SALES	29	1,000.00	1,000.00	07-13-87	07-13-87
7T113	2TFA725E08	CHEM MINING	OH	TIMKEN CO	29	6,541.67	6,541.67	07-13-87	07-13-87
7T114	4TFA725E08	CHEM MINING	OH	FULLER&HEN	29	8,166.67	8,166.67	07-13-87	07-13-87
7T115	2TFA725E08	CHEM MINING	OH	IULIA TRST	29	7,083.33	7,083.33	05-23-87	00-00-00
7T116	4TFA725E08	CHEM MINING	OH	ROCKWELL	29	11,416.67	11,416.67	07-13-87	07-13-87
7T117	2TFA725E08	CHEM MINING	OH	CHEMTNN CO	29	6,541.67	6,541.67	07-13-87	07-13-87
7T118	4TFA725E08	CHEM MINING	OH	AKH TRUST	29	244,000.00	244,000.00	05-23-87	03-00-00
7T119	5TFAU14V04	BURGILLVILLE	PI	W.SAND TRU	29	2,697,603.90	2,697,603.90	08-05-87	03-00-00
7T120	5TJ5U495A7	CITY CHEMICAL	FL	DIXIE FIBE	29	250.00	250.00	08-05-87	03-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPK 2048145.6 COST RECOVERIES HMTF
ARGL 1525 ACCOUNTS REC UNFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
7111	STFAU34L61	TAYLOR HOBROUGH, PA	TRUSTE TAY	29	500,000.00	500,000.00	09-17-87	00-00-00
7113	7TGB10P470	PACIFIC PWR & LIGHT OR	E&B NAGEL	29	0.00	0.00	09-17-87	00-00-00
7114	STFAU34L59	HELEVA LANDFILL, PA	AT&I TECH	29	250,125.28	250,125.28	09-17-87	00-00-00
7121	7TGB090401	STRINGFELLOW CA	HENDLER&BUR	29	2,153.30	2,153.30	09-15-87	00-00-00
7122	7TGB054PD7	IONIA LANDFILL MI	AO SMITH	29	58,492.82	58,492.82	09-23-87	00-00-00
7123	7TFA720R70	WESTERN PROCESSING WA	RECT S. WA	29	29,508.00	29,508.00	09-23-87	00-00-00
7124	STFAU5FL40	PKSING CORP AMER MI	PACKG CORP	29	50,000.00	50,000.00	09-24-87	00-00-00
7125	7TGB020406	PAS OSWEGO NY	GRIFFISAFB	29	5,875.00	5,875.00	09-29-87	00-00-00
8T001	STFAU5FE48	MALLEABLE IRON RANGE MI	MALL IR CO	29	151,000.00	151,000.00	10-05-87	00-00-00
8T002	4TFA724R75	BLUFF ROAD SC	S.C. HEALTH	29	6,000.00	6,000.00	10-08-87	00-00-00
8T003	7TGB06MP01	FRENCH LIMITED TX	RESPONDS	29	11,496.05	0.00	10-25-87	00-00-00
8T006	7TGB094401	STRINGFELLOW CA	OCEAN PUBIN	29	870.00	870.00	10-13-87	00-00-00
8T007	7TFA724E32	BROWN FLD (CHULA VISTA) CA	RAIL CHEM	29	10,000.00	10,000.00	10-27-87	00-00-00
8T007	STFAU54E32	BROWN FLD (CHULA VISTA) CA	RAIL CHEM	29	0.00	0.00	11-24-87	00-00-00
8T008	7TGB054405	CHEM-CENTRAL GRAND MN	CHEMCENTRL	29	21,365.05	21,365.05	11-24-87	00-00-00
8T010	STFAU24E41	REMORA NJ	JERSEY STA	29	9,575.00	9,575.00	11-24-87	00-00-00
8T010	STFAU24E41	REMORA NJ	JERSEY STA	29	29,959.00	6,000.00	11-24-87	00-00-00
8T011	STFAU54N32	HARVEY KNOTT, DE	GEN MOTORS	29	979,688.08	979,688.08	11-24-87	00-00-00
8T017	STFAU1NE65	UNION CHEMICAL CO ME	BISAKG NEWN	29	8,148.24	8,148.24	11-24-87	00-00-00
8T017	STFAU1NE65	UNION CHEMICAL CO ME	BIDDLEFORD	29	4,575.98	4,575.98	12-09-87	00-00-00
8T019	7TGB054PXY	NATIONAL PRESTO IND WI	NAT PRESTO	29	37,507.47	0.00	12-09-87	00-00-00
8T030	STFAU1NE65	UNION CHEMICAL CO ME	AM HILTPIT	29	141.43	0.00	12-09-87	00-00-00
8T031	STFAU1NE65	UNION CHEMICAL CO ME	BALL&SOCK	29	395.81	130.31	12-09-87	00-00-00
8T032	STFAU1NE65	UNION CHEMICAL CO ME	C&C YACHTS	29	4,575.98	0.00	12-09-87	00-00-00
8T033	STFAU1NE65	UNION CHEMICAL CO ME	C SID FOUN	29	52.00	52.00	12-09-87	00-00-00
8T034	STFAU1NE65	UNION CHEMICAL CO ME	CROWNPK CO	29	4,020.82	0.00	12-09-87	00-00-00
8T035	STFAU1NE65	UNION CHEMICAL CO ME	E LUND CO	29	505.68	0.00	12-09-87	00-00-00
8T036	STFAU1NE65	UNION CHEMICAL CO ME	GUARD CORP	29	1,560.34	0.00	12-09-87	00-00-00
8T037	STFAU1NE65	UNION CHEMICAL CO ME	LURING AFH	29	3,141.51	0.00	12-09-87	00-00-00
8T038	STFAU1NE65	UNION CHEMICAL CO ME	PRECIS COMP	29	415.08	415.08	12-09-87	00-00-00
8T039	STFAU1NE65	UNION CHEMICAL CO ME	QUAL SPRAY	29	365.08	0.00	12-09-87	00-00-00
8T040	STFAU1NE65	UNION CHEMICAL CO ME	SPOT BLIT	29	4,481.20	0.00	12-09-87	00-00-00
8T041	STFAU1NE65	UNION CHEMICAL CO ME	VINER BROS	29	467.09	0.00	12-09-87	00-00-00
8T042	STFAU1NE65	UNION CHEMICAL CO ME	TATAL WSTE	29	635.64	0.00	12-09-87	00-00-00
8T043	STFAU1NE65	UNION CHEMICAL CO ME	TRANSCO	29	512.05	0.00	12-09-87	00-00-00
8T044	STFAU1NE65	UNION CHEMICAL CO ME	G NEWMANCO	29	3,452.90	3,452.90	12-09-87	00-00-00
8T045	STFAU3NL49	INDUST. LANE, PA	IND PK DEN	29	261,830.96	261,830.96	12-09-87	00-00-00
8T046	7TGB040P67	SUDYECJ/MARTIN NC	SANDOZ CHE	29	54,840.09	54,840.09	12-09-87	00-00-00
8T047	7TGB054P04	REILLY TAR CHEM CORP IN	REILLY TAR	29	150,946.73	150,946.73	12-09-87	00-00-00
8T048	7TGB06LP01	FRENCH LIMITED TX	FRENCH LTD	29	11,496.05	11,496.05	12-13-87	00-00-00
8T049	7TGB054P49	THOMAS SOLVENTS INC. MI	THOMAS SOL	29	3,752.93	3,752.93	12-13-87	00-00-00
8T053	STFAU54E7K	GARY DOGPOUND DRUGS IN	CITY OF GARY	29	27,000.00	27,000.00	12-13-87	00-00-00
8T054	7TGB040P44	WAMCHEM INC SC	SPRGS IND	29	22,614.32	22,614.32	12-13-87	00-00-00
8T055	7TGB06LP47	MARTIN-MARIETTA	M MARIETTA	29	245,162.23	245,162.23	12-13-87	00-00-00

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTION

ARAPR 20X8145.4 COST RECOVERIES MSRTF
ARGL 1323 ACCOUNTS REC HUNFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC RD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE	
MTU36	CTFAU6LNU2		MOTCO TRUS	29	2,586,034.11	0.00	01-05-88	01-00-00	
MTU36	CTFAU6LNU2	DESIGN-MOTCO	TXD	MOTCO TRUS	29	0.00	01-05-88	01-05-88	
MTU37	CTFAU2KEE1	RENORA	NJ	KASCHNER	98	1,500.00	0.00	01-23-88	01-00-00
MTU38	CTFAU2KEE1	RENORA	NJ	VIKING	98	25,174.00	6,000.00	01-23-88	01-20-88
MTU39	CTFAU2KRU6	PAS OSWEGO		PAS TRUST	29	7,153,738.60	7,153,738.60	01-23-88	01-20-88
MTU39	CTFAU1VL05	OTTATI & GUSS, KINGSTON NH		OTTATI TRS	29	415,000.00	415,000.00	01-23-88	01-00-00
MTU07	CTG3U6LP20	MID-SOUTH WOOD PROD	AR	E HINES CO	29	780,332.00	780,332.00	01-23-88	01-20-88
MTU02	CTG8M12040	G M FOUNDRY MESSINA	NY	G M CORP	29	95,570.33	95,570.33	01-23-88	01-00-00
MTU03	CTFA721E44	O'SULLIVANS ISLAND	CT	CITY DERBY	29	50,000.00	50,000.00	01-23-88	01-00-00
MTU34	STJ8U5W4L9			NORTH ENGV	29	16,605.39	16,605.39	01-23-88	01-20-88
MTU03	STJ3U5W4M8	FMC	MN	FMC CORP	29	10,000.00	0.00	01-23-88	01-00-00
MTU06	STJ8U4D6A7	CITY CHEMICAL	FL	CITY IND T	98	501,634.00	0.00	01-23-88	01-00-00
MTU06	STJ8U4D6A7	CITY CHEMICAL	FL	RELIABLE	29	611.00	611.00	01-23-88	01-00-00
MTU05	MTG8U49PL7	NAT STARCH & CHEMICAL	NC	NAT STARCH	29	70,000.00	70,000.00	01-24-88	01-00-00
				TOTAL ARGL		68,821,146.21	63,164,406.45		

COST RECOVERIES CURRENT YEAR FOR HAZ SUB RESP TRUST FUND
PREPARED BY SUPERFUND ACCOUNTING SECTIONARAPR 20X145.4 COST RECOVERIES MSRTF
ARGL 1523 ACCOUNTS REC NONFED GEN FUND

ACCTS REC. CONT#	ACCOUNT NUMBER	SITE DESCRIPTION	PAYER	SC PD CE	ACCT REC	COLLECTIONS	TRANS DATE	COLLECTION DATE
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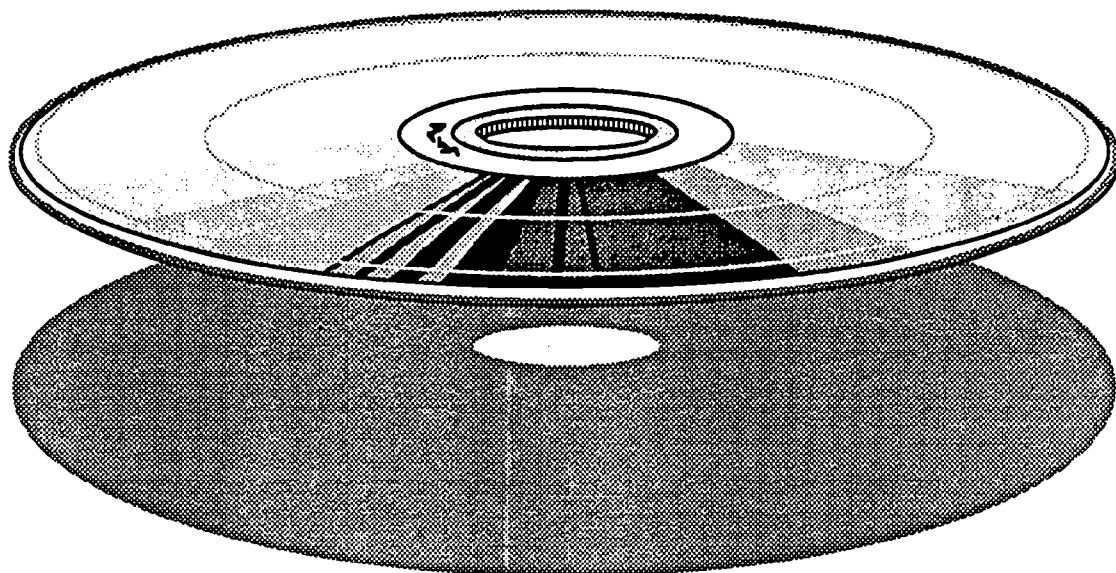
TOTAL ARAPR 08,821,140.21 03,104,408.45



U.S. ENVIRONMENTAL PROTECTION AGENCY
FINANCIAL MANAGEMENT DIVISION

F_M *Managing your \$*
D

STARS



*Superfund Transactions
Automated Retrieval System*

SUPERFUND TRANSACTIONS AUTOMATED RETRIEVAL SYSTEM

OVERVIEW

The Superfund Transactions Automated Retrieval System (STARS) will computerize the storage and retrieval of Superfund financial records and automate the preparation of cost recovery documentation packages using optical disc technology.

BACKGROUND

The Comprehensive Environmental Response, Compensation and Liability Act (CERCLA - 1980) established the Hazardous Substance Response Trust Fund (Superfund) to provide money for the identification, prioritization, or remediation of the nation's uncontrolled hazardous waste sites. The CERCLA also authorized the Federal Government to seek reimbursement from liable parties of all the costs associated with a Superfund site cleanup. These costs include investigatory, cleanup, enforcement, and administrative costs incurred by the United States Government. The Superfund Amendments and Reauthorization Act (SARA - 1986) reauthorized the Superfund and related activities established by CERCLA and increased the amount of the the Hazardous Substance Response Trust.

SARA accelerates the time tables associated with Superfund site identification, evaluation, and remedial action and substantially increases the amount of money available to EPA for Superfund site activities. The impact of SARA will be a substantial increase in the number of Superfund sites moving through the remedial action, litigation, and cost recovery phases. The objectives of cost recovery are to identify the responsible parties, determine the amount of money spent by the Government to correct the environmental hazard, and through negotiation or litigation, collect the full amount.

Accomplishing these objectives requires an effective method for identifying, processing, storing, retrieving, analyzing, and packaging the documentation that must be provided for use during cost recovery activities. Superfund financial management files are expected to grow to nearly a million and a half pages by the end of 1991, and the current labor-intensive, paper-based manual processes cannot hope to handle this volume in a timely and responsive manner. After studying several alternative manual and computerized systems to support cost recovery activities, the Agency decided to develop an optical disc-based system to store and retrieve cost documentation and facilitate the preparation of cost recovery packages. This system is now known as the cost Superfund Transactions Automated Retrieval System (STARS).

PHASED APPROACH

Taking a conservative approach, EPA's Financial Management Division (FMD) decided to conduct the STARS Project in two phases. The first phase involves the development and operation of a prototype, or pilot, to be evaluated and perfected. Then, assuming that the pilot is successful, we will move to the second phase which is nationwide implementation. The pilot project will be conducted at four financial sites representing a typical operating environment. They are:

- EPA Headquarters (HQ),
- Research Triangle Park (RTP),
- Region IV (Atlanta), and
- a Central Processing Facility (CPF) at the development contractor's facility in McLean, Virginia.

SYSTEM OBJECTIVES

The overriding purpose of STARS is to computerize the storage and retrieval of Superfund financial records and automate the production of cost recovery documentation packages. The objectives of STARS are to eliminate misfiled documents and to permanently and accurately link documents to the FMS transactions as close as possible to the point of entry of data into FMS. Other important objectives are to substantially reduce the amount of space required to store Superfund documents, and to effectively increase the amount of money that can be recovered from responsible parties.

FUNCTIONAL REQUIREMENTS

STARS will accomplish its objectives by fulfilling the following functional requirements:

- Automating the storage and retrieval of financial documents. STARS will eliminate the requirement to establish and maintain active site files. This will allow the user to copy or scan a document once and use the computer's database to store and associate the document with the Superfund site or sites to which it pertains. To maximize storage and retrieval requirements, the digitized image of the document will be stored in an optical disc-based storage system capable of storing and retrieving the anticipated 1.2 million documents required to support Superfund cost recovery actions.
- Reconciling each document to its associated FMS transaction(s). Documents that have been stored in STARS will be linked by key element identifiers or indices to the FMS transaction or transactions that they support. By maintaining the indices for FMS in the database, STARS will be able to assure that all documents are fully reconciled and, as a side benefit, will be able to retrieve documents and produce reports based on this information.
- Automating cost recovery package preparation. STARS will contain digitized images of cost documentation and indices of FMS site-specific cost data. It will assemble and sort all the FMS financial transactions associated with a particular Superfund site, print cost summary reports, and produce sorted copies of documents that support the FMS cost summaries. The end result will be a computer-generated cost recovery package that EPA can use to accomplish its cost recovery mission.
- Automating the redaction of sensitive information. The process of removing Privacy Act or CBI data prior to public release will be facilitated by STARS hardware and software. By recalling a digitized document image to the workstation screen, the regional counsel will be able to mark coordinates or areas to be redacted. On non-standard documents, the user can use a mouse, or pointing device, to mark off the area to be redacted. Once the image has been altered, it can be stored on magnetic or optical media and or printed as hard copy output. Neither the original paper document nor the original digitized image of the document are altered by the redaction.

PILOT OBJECTIVES

The purpose of the STARS pilot project is to develop and evaluate an automated records management system that will operate effectively in the EPA environment. The pilot project is designed to simulate the STARS Agency-wide system using a representative operating environment.

The STARS pilot project should accomplish six broad objectives. These objectives are as follows:

- To determine if the hardware and software developed actually work in the EPA environment;
- To ensure that appropriate technology is available in the marketplace;
- To determine if EPA can use the technology to the benefit of the organization;
- To determine if EPA should proceed with an Agency-wide system;
- To facilitate the procurement process for an Agency-wide system acquisition; and
- To provide the opportunity to assess any needed changes to Superfund financial management procedures in conjunction with implementing the Agency-wide system.

STARS CONFIGURATION

Based on the requirements of the system, a STARS "Preliminary System Concept" was developed showing the inputs, processes, and outputs of a system that would support the cost recovery effort. (See Exhibit A at the end of this paper.) This concept was developed from the alternatives analysis completed in July 1987.

As shown, STARS will accept input from both paper and digital sources. Among the financial papers which will be captured for storage in STARS are travel vouchers, contract invoices, and payroll sheets. Periodically, STARS will also receive digital information from other computer systems such as the Contract Payment System (CPS), the Financial Management System (FMS), or, in the future, the Integrated Financial Management System (IFMS). Financial papers will be scanned and indexed for storage in STARS. Once captured, these documents can be reconciled, redacted, retrieved for display, etc. In addition to producing printed and sorted copies of the original documents, the index information provides STARS with the capability to produce numerous detailed and summary financial reports. A more complete description of the STARS process flow is given in the next section.

The hardware configuration to support operational requirements just described at each of the four pilot sites is illustrated in Exhibit B at the end of this paper. The overall configuration consists of file servers, tape drives, optical disc drives, IBM AT-compatible workstations, scanners, and laser printers. The variation in the hardware configurations for each site is in the number of each piece of equipment. The Central Processing Facility (CPF), which will be the central depository of image data, will have all of the above-listed items, as well as an optical disc jukebox. Within a site, the hardware will be connected via a local area network. Hardware between sites will be connected via the EPA network, and large volume requests of image data will be shipped on tape cartridges through the mail.

After successful operation of the pilot, as determined by a formal evaluation, EPA would acquire the appropriate hardware and software for an Agency-wide system.

STARS PILOT OPERATING PROCEDURES

The procedures for storing and retrieving documents in STARS will be an abrupt change from the current document-handling procedures. Ongoing operating procedures during the STARS pilot project may be summarized in the following steps (see Exhibit C at the end of this paper):

- Entering cost data into FMS-- While technically not a functional component of STARS, entry of Superfund site-specific financial information into the Financial Management System (FMS) is the first step of the STARS procedural flow. Users in the EPA financial management community receive or generate travel vouchers, time sheets, and other documents related to the government expenditure of Superfund Trust money. The cost information from these documents is then recorded in the FMS, the Agency's official financial recordkeeping system.
- Loading FMS data into STARS-- In order for STARS to be able to link the scanned document images to FMS transactions, a subset of the FMS database must be periodically moved over to the STARS system whenever the FMS database has been updated. This will be accomplished using software on both computers specifically designed for this purpose and magnetic tape as the data transfer medium.
- Preparing documents-- When a transaction is entered into the FMS system and identified as being Superfund site-specific, its source document must be prepared for scanning into STARS. Preparing a document for scanning is comparable to preparing a document to be used on a copying machine. A bar code label will also be attached during this stage for later identification purposes.
- Scanning documents-- The bar code label attached to the document is first read by a bar code reader or wand. The document is then scanned using a document image scanner and reduced to a digitized format that can be subsequently stored in the database. STARS will link the identification number read from the bar code label to the document image.
- Verifying image quality-- Once the document is scanned, it may be viewed on a computer workstation screen. The operator assesses whether the image produced from the document is of acceptable quality; if not, the document is scanned again, usually at a higher resolution.
- Indexing documents-- When a document image is clearly visible on the workstation screen, an operator will view the image and enter the index. The index is the specific financial information needed to match the document to one or more FMS transactions. It varies for each document type and is composed of information such as the account number, document control number, and object class.
- Reconciling documents with FMS-- Once the indexing information has been entered, it must be matched or reconciled through an automated procedure with the data contained in the STARS FMS database. If a matching FMS transaction is found, then the image is successfully reconciled and the operator is notified immediately. If no match is found and no keypunch corrections were necessary, then an error report will be generated identifying the problem. Errors are later resolved manually by EPA personnel in the region where the document originated.

- Transferring data to the Central Processing Facility-- Document images and their corresponding indices are periodically shipped via magnetic tape to the Central Processing Facility. Images which are reconciled will be stored on optical disc to await retrieval requests. Images which were not reconciled will be stored temporarily on magnetic media until the region has reconciled the document to FMS. Then they will then be stored on optical disc.
- Generating cost recovery packages-- When a region requires a cost recovery package, it will submit a request to the central processing facility (CPF) to initiate the process of collecting and sorting documents and generating detailed cost reports. The CPF will generate this information in either paper form or on magnetic tape. The requesting region will receive a copy of the *entire* cost recovery package for review. If a tape has been requested, the region may elect to permanently store the package on local optical media or temporarily store the information on erasable magnetic media.
- Approving documents for inclusion in cost recovery packages-- Documents which were not generated in the requesting region will also be distributed to the appropriate Servicing Finance Offices (SFOs) or regions for review and approval. The indices of documents which have been approved are updated and sent to the requesting region. Regions requesting cost recovery packages are responsible for reviewing and approving locally-generated documentation.
- Redacting and accepting documents for litigation-- Prior to the documents public release to the defendant's legal counsel or as evidence in court, the region's legal representatives must review each document image and redact any Privacy Act or CBI data that is not pertinent to the court case. They must also formally accept those documents which will be used for litigation. The information from these documents is then used to generate the STARS cost summary reports.

A LOOK TO THE FUTURE

Based on a thorough evaluation of the pilot system, EPA will determine whether to develop an Agency-wide optical disk-based system for the storage and retrieval of financial documents needed for cost recovery. Current projections are for the pilot system to be operational in the summer of 1988 and a procurement vehicle for an Agency-wide system to be in place in the winter of 1989. Based on this schedule, an Agency-wide system may be implemented as early as October 1990.

The successful use of optical disk technology for the storage and retrieval of Superfund financial documents will open the door to a wide array of potential uses within the Agency. Such uses include the storage and retrieval of Superfund administrative records and, most certainly, other applications outside the Superfund arena. The STARS project is leading the U. S. Environmental Protection Agency into the future!

Exhibit A

STARS PRELIMINARY SYSTEM CONCEPT

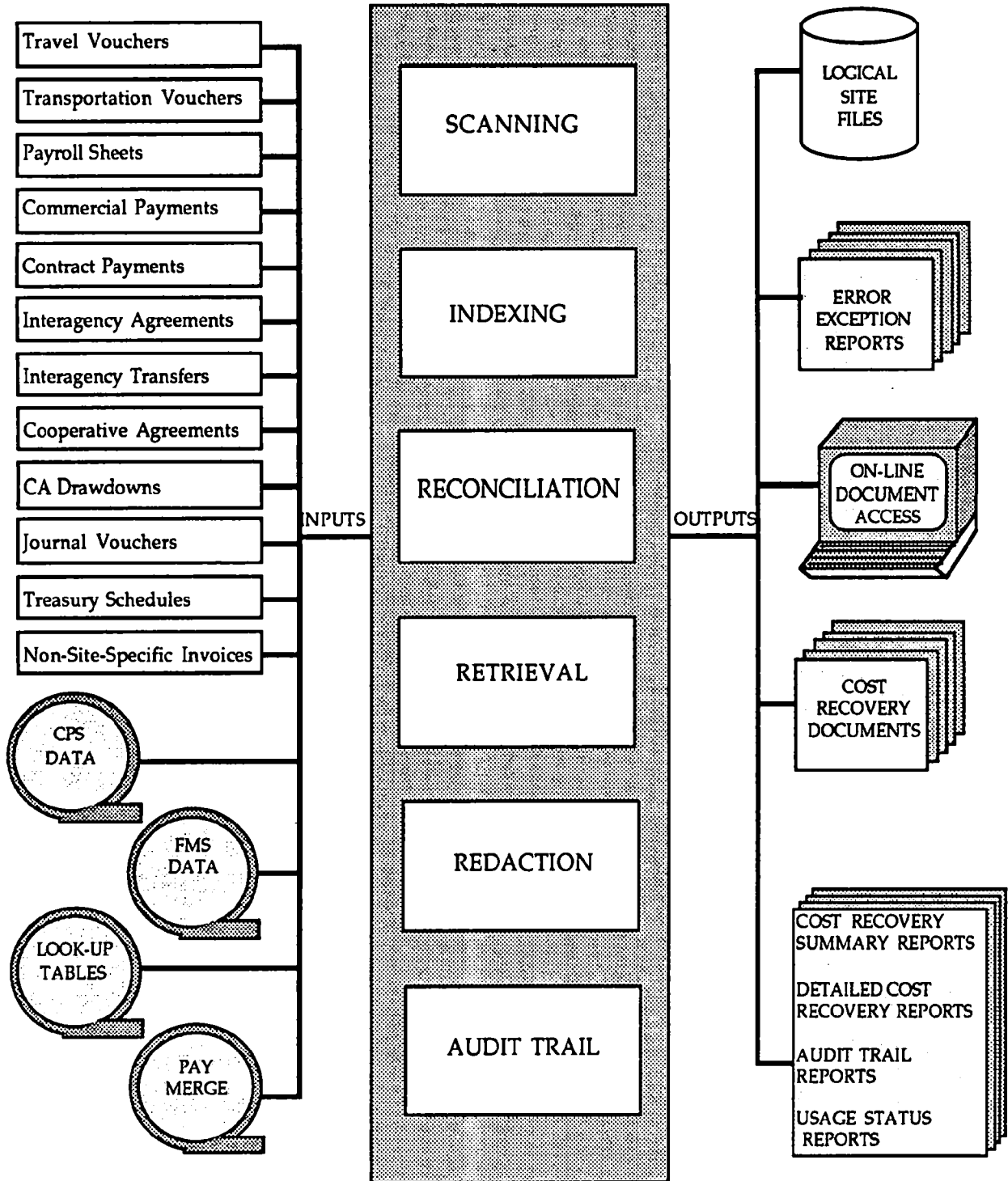


Exhibit B

PILOT INSTALLATION HARDWARE
CONFIGURATION

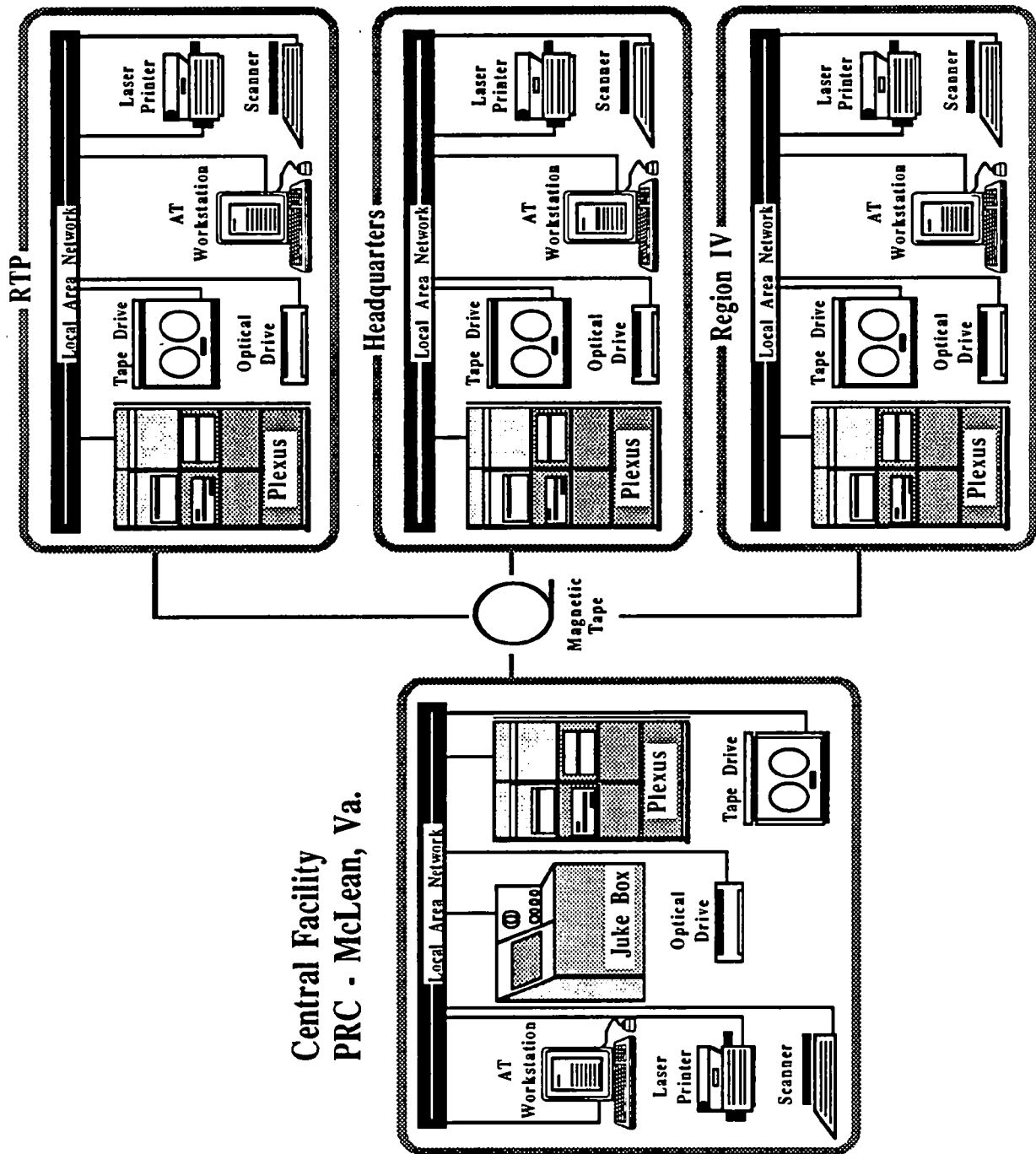
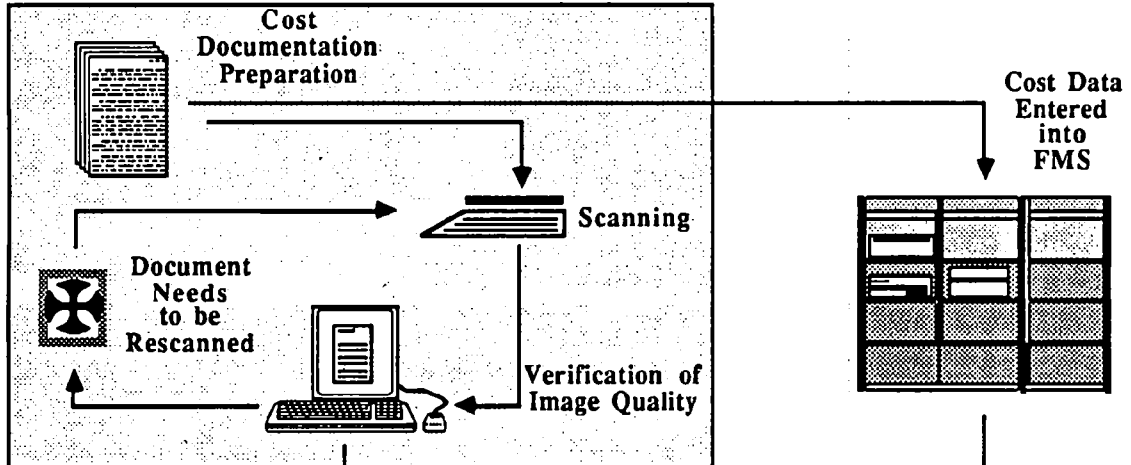


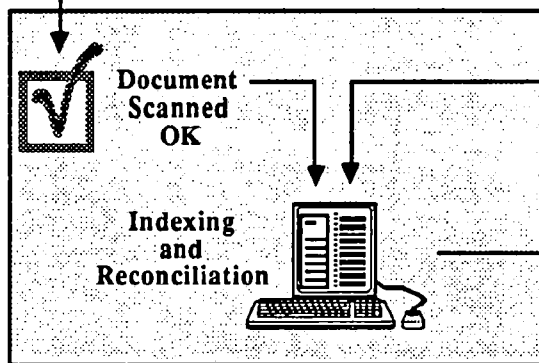
Exhibit C

STARS PROCESS FLOW

1. FILE AND IMAGE CREATION



2. RECONCILIATION



3. COST RECOVERY AND REDACTION

