

SIDLEY & AUSTIN

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATION

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—
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—
TOKYO

FOUNDED 1898

WRITER'S DIRECT NUMBER
(312) 853-2662

March 1, 1993

10.5.1

To: All Defendants and Third-Party Defendants in IMCERA v. USEPA

Re: Kingston Superfund Site Settlement Offer

Dear Sir or Madam:

At long last, you can now extinguish your potential liability arising out of the Kingston, New Hampshire Superfund Site (the "Site"), by making a payment of \$2.35 per drum sent to the site, plus a settlement fee, on or before April 30, 1993. The explanation of this offer is as follows.

In 1988, IMCERA filed a lawsuit in Federal Court to recover a portion of its costs of cleaning up the Site of a former drum recycling facility in Kingston, New Hampshire from parties IMCERA had reason to believe sent drums to the Site. You or your company were sued either directly by IMCERA in 1988, or in 1990 by a group of defendants (the Kingston Steel Drum Steering Committee), who filed a third-party action following the discovery of additional Site records.

Because of the large number of parties involved in the lawsuit, and in the interest of economy and fairness, a case management order was entered by the Court. In part, the case management order was designed to allow the parties who so desired to attempt to resolve their potential liability early in the litigation, and to minimize their pretrial transaction costs. To that end, the case management order provided for the establishment of a document depository to permit the defendants to review IMCERA's records regarding the defendants' involvement with the Site. The order also contemplated that after the defendants had an opportunity to assess the evidence in the

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depository, IMCERA would make a settlement offer. During the settlement process, most other pretrial activities were to be put on hold.

In accordance with the case management order, IMCERA set up a document depository in Manchester, New Hampshire. IMCERA then provided the defendants an opportunity to challenge IMCERA's preliminary drum allocation figures. As a result of these challenges, IMCERA adjusted its drum count for individual defendants where it was shown that IMCERA's assessment of the records was inaccurate. During this same general time period, IMCERA and the Kingston Steel Drum Steering Committee also reviewed information provided by various defendants indicating that they had been incorrectly named in the lawsuit or were no longer viable parties. That review led IMCERA and the Steering Committee to dismiss certain defendants from the case. Following these steps, in July 1991, IMCERA made a settlement offer to the remaining defendants.

IMCERA's July 1991 settlement offer requested that each defendant pay \$2.50 per drum sent by that defendant to the Site. The settlement offer was crafted to allow IMCERA to recover, assuming full participation by all defendants, 45% of: (1) the costs IMCERA had already incurred in cleaning the Site; (2) the money IMCERA had paid the United States, New Hampshire and the Town of Kingston in reimbursement for the governments' response costs; and (3) the costs IMCERA estimated it would incur to complete its site cleanup obligations. In addition, IMCERA requested that any settling defendant pay a \$1,000 settlement fee.

The major objection voiced by the defendants to the July 1991 settlement offer was that the settlement failed to provide sufficient protection against the possibility that settlers would remain exposed to continuing liability at the Site, either as a result of third-party contribution actions by non-settlers or claims brought by U.S.EPA or New Hampshire to recover response costs for measures that were not within the scope of IMCERA's cleanup obligations. (The risk of possible claims by the governments was believed to be significant because the governments have stated their intent to perform a far more extensive cleanup of the site than IMCERA is required to perform by the Court.) To address the defendants' concerns regarding finality, IMCERA initiated steps to attempt to obtain the governments' participation in the settlement.

IMCERA hoped that a settlement involving the governments would accomplish four objectives. First, settling parties would receive protection from contribution actions under Section 122 of CERCLA and the New Hampshire statute. Second,

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settling parties would receive protection, in the form of covenants not to sue, from future claims by the governments for response costs. Third, the settlement would provide settling parties protection against claims for natural resource damages by the natural resource trustees. Finally, IMCERA and the governments would resolve their differences regarding the scope of IMCERA's remaining cleanup obligations, a matter which was still pending in the litigation between IMCERA and the governments. When the governments stated their willingness to negotiate a possible "global settlement," IMCERA withdrew the July 1991 offer from consideration and began settlement discussions with representatives of U.S.EPA and New Hampshire.

While the process of negotiating a settlement with the governments took considerably more time than originally was anticipated, it has resulted in a settlement agreement that not only satisfactorily resolves the defendants' concerns regarding finality, but other issues as well. As is discussed in more detail below, the governments (including the Town of Kingston and the natural resource trustees) have agreed to recommend entry of a consent decree that provides every settling defendant broad protection from contribution actions and equally broad protection from claims by the governments for past and future response costs as well as natural resource damages. Moreover, the governments have agreed to undertake all future cleanup responsibilities at the Site, in exchange for one additional payment by IMCERA to the governments of \$4 million.

As a result, IMCERA is in a position to reduce its demand from the defendants to \$2.35 per drum sent to the Site. Also, recognizing the disparity between the amount of the settlement fee and the allocable share to be paid by parties with responsibility for relatively few drums, IMCERA has reduced the settlement fee for those parties to \$500. Lastly, in recognition of the substantial transaction costs incurred by the members of the Steering Committee in participating in the negotiations with the governments, IMCERA has waived the settlement fee for those members.

Thus, IMCERA's settlement offer provides each defendant the opportunity to obtain a complete and final "cash out" from this matter. The documents that comprise the settlement package are: (1) the Kingston Steel Drum Site Consent Decree (Attachment A); (2) the Certification of Settling Contribution Defendants Relating to the Ottati & Goss Site (Attachment B); and (3) the Kingston Steel Drum Site Participation Agreement (Attachment C). These documents are explained in detail below. Please note that IMCERA must receive by April 30, 1993 the required payment and the Consent Decree signature page, the Participation Agreement, and the Certification from all defendants who wish to settle.

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Late joiners or people who fail to submit the appropriate signature pages may be barred from the settlement.

A. SETTLEMENT TERMS

The settling defendants will be parties to both (1) the Consent Decree with the United States, the State of New Hampshire, the Town of Kingston and IMCERA, and (2) the Participation Agreement offered by IMCERA.

1. THE CONSENT DECREE

The Consent Decree addresses both the governments' enforcement case against IMCERA (United States v. Ottati & Goss, No. C80-225-L) and IMCERA's cost-recovery action against the contribution defendants (IMCERA Group, Inc. v. USEPA, No. C89-400-D). Under the terms of the Consent Decree, US v. Ottati & Goss and IMCERA v. USEPA would be consolidated. IMCERA would be obligated to pay the governments \$4 million, on behalf of itself and the settling contribution defendants, in exchange for which the United States and New Hampshire would agree to be responsible for completing any further remedial work at the Site and would forego any rights they may have to pursue settling parties for any past or future response costs. Specifically, the Consent Decree provides each settling party with protection from suit by the United States and New Hampshire for claims arising from Sections 106 and 107 of CERCLA, Section 7003 of the Resource Conservation and Recovery Act, and New Hampshire RSA 147, 147-A, 147-B, and 485-A. The defendants who are parties to the Consent Decree also will receive covenants not to sue for natural resource damages from the United States and the federal and New Hampshire natural resource trustees. In addition, these defendants will receive protection from contribution claims by third parties for matters covered by the Consent Decree, as provided by Section 122(g)(5) of CERCLA and New Hampshire RSA 507:7-h. Finally, the settling defendants will receive a broad release and covenant not to sue from the Town of Kingston for matters relating to the Site.

Of course, non-settlers would remain subject to claims for response costs and natural resource damages by not only the governments, but by IMCERA and the settling parties as well.

The Consent Decree also provides that IMCERA will dismiss all claims against each settling party upon entry of the Decree by the Court, and contains mutual releases of all claims between all settling defendants.

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The Consent Decree has very limited "reopener" provisions. At the governments' request, the Decree requires that the settling defendants submit a certification that, in essence, verifies that IMCERA's drum allocation for the particular defendant does not understate its possible contribution to the Site, that the drums were empty or contained only residual amounts of materials, that the materials in the drums were not uniquely toxic, and that the drums did not contain polychlorinated biphenyls. Please note that the Certification does not require that the signing party certify that it actually sent drums to the Site; rather, the signing party will be certifying that it does not have any knowledge that it sent more drums to the Site than are attributed to it by IMCERA. If the governments later learn that the certification was false, the Decree may be voided as to any affected defendant. Secondly, the Decree provides that the case may be reopened as to natural resource damage claims if the governments discover new information related to natural resource damage matters.

To become a party to the Consent Decree an interested defendant must submit to IMCERA: (1) the settlement payment, as specified below; (2) a signed Certification Relating to the Ottati & Goss/GLCC Site, Kingston, NH (Attachment B); (3) an executed Consent Decree signature page; and (4) an executed Participation Agreement.

2. THE PARTICIPATION AGREEMENT

The Participation Agreement sets forth the mechanism for making the settlement payments by the settling defendants to IMCERA, and provides for the refund of settlement payments in the event the Consent Decree is not entered by the Court.

B. THE SETTLEMENT PAYMENT

The settlement payment consists of two components: (1) an allocable share; and (2) a settlement fee. Appendix 1 to the Participation Agreement lists each defendant's allocable share. Allocable shares were calculated by multiplying the number of drums each party sent to the Kingston Site by a "cost per drum" figure of \$2.35 per drum. As stated in the introduction to this letter, the drum counts for individual parties reflect

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adjustments IMCERA made as a result of challenges by parties to the original drum counts.¹

With the \$4 million payment to be made under the Consent Decree, IMCERA will have incurred well in excess of \$10 million in connection with its own cleanup of the Site and in reimbursing the United States, New Hampshire and the Town of Kingston for their response costs at the Site. (These costs do not include any of the very substantial litigation expenses IMCERA has incurred in connection with the governments' enforcement case or the cost-recovery action.) Because we do not know how many defendants will choose to accept this settlement offer, it is difficult to estimate the amount IMCERA is likely to recover from this effort. However, it is unlikely that this settlement, even when combined with the approximate \$800,000 IMCERA obtained from earlier settlement offers in 1989 and 1991, will allow IMCERA to recover 40% of its response costs. Rather,

¹ As in the July 1991 settlement offer, some of the drums listed in Appendix 1 of the Participation Agreement are "shared responsibility" drums. "Shared responsibility" drums are drums that might properly be attributed to two or more defendants. Some drums are "shared responsibility" drums because they were generated by one party but were brokered to the Kingston Site by another. Other drums fall into this category because they were sent by a generator to the Kingston Site at the direction of the supplier of the product in the drum. In either case, all of these parties -- the generator, the broker, and the owner -- may be responsible for the drum for the purpose of allocating responsibility among PRPs at the Kingston Site.

To avoid double-counting, Appendix 1 of the Participation Agreement assigns "shared responsibility" drums only to the party who used the product contained in the drum. Parties whose drums are "shared responsibility" drums are receiving a computer listing enclosed with this correspondence. The last column of the listing identifies "Associated Parties" against whom you may have a claim. (If you did not receive such a listing, you may assume that no drums attributed to you are "shared responsibility" drums.) Be advised, however, that your settlement payment is based upon the allocable share listed in Appendix 1, whether or not you share with another defendant responsibility for any of the drums attributed to you. We have generated the information on the computer listings only to assist you in seeking out other parties who may be partially responsible for drums attributed to you. Finally, you should note that the computer listing is based on the drum count that, in some cases, existed before the adjustments were made as result of the PRP challenges described earlier in this letter.

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it is far more likely that the recovery will be in the 25% to 35% range.

The second element of the settlement payment consists of a settlement fee. The settlement fee is designed to reimburse IMCERA for some of its administrative costs resulting from its work to greatly reduce the response costs the governments are seeking to recover and to implement the settlement. IMCERA is requiring each settling defendant with an allocable share of \$1000 or more to pay a settlement fee of \$1,000 in addition to its allocable share, while settling defendants with allocable shares of less than \$1000 will pay a \$500 settlement fee. (Members of the Steering Committee will not be required to pay a settlement fee because they have expended significant amounts in negotiating this settlement, which has benefitted all of the defendants.²) As with all of the amounts IMCERA recovers as a result of this settlement, settlement fees received from settling parties will be applied toward response costs (including the \$4 million payment pursuant to the Consent Decree) incurred by IMCERA in connection with the remediation at the Kingston Site.

C. DEADLINE AND SIGNATURE REQUIREMENTS

As set forth above, it is essential that we know exactly which defendants intend to settle by 5:00 p.m. Central Time on April 30, 1993. To participate, mail the executed signature page for the Consent Decree, the executed Participation Agreement, a completed Certification of Settling Contribution Defendants Relating to the Ottatzi & Goss/GLCC Site, and the required payment to the following address:

Arlene R. Haas
Sidley & Austin
Suite 5400
One First National Plaza
Chicago, Illinois 60603

Payment must be made by cashier's or certified check payable to "IMCERA, Kingston Settlement Fund Account."

IMCERA is operating under a strict schedule that was proposed by IMCERA to the Court. Under the current schedule, shortly after April 30, 1993, IMCERA will sign the Decree, the

² For your information, members of the Steering Committee are those parties identified in Appendix 1 to the enclosed Participation Agreement for which a "0" appears in the settlement fee column.

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Decree will be lodged with the Court and IMCERA will deposit the \$4 million settlement payment into the Clerk of the Court's account. Interest earned on the account will accrue to the governments. Following the statutorily mandated thirty day public comment period, and governments' response thereto, the Court will decide whether to enter the Decree. If the Court refuses to enter the Decree, the defendants' settlement payments will be refunded to the defendants within 30 days after the \$4 million is returned to IMCERA, as provided in paragraph F of the Participation Agreement.

A court-ordered stay of the litigation is in effect until August 1, 1993. The stay should allow sufficient time for the public comment period and for the Court to consider entry of the Consent Decree. Any party that has not settled can expect formal pretrial activities to commence as soon as the stay is lifted.

If you have any questions concerning this settlement offer, please feel free to contact me (312-853-2662), Frank Kenison (603-669-8080), Arlene Haas (312-853-4605), or Evelyn Shockley (312-853-2652).

Very truly yours,

Alan P. Bielawski
Alan P. Bielawski

Enclosures

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ATTACHMENT B

CERTIFICATION RELATING TO THE
OTTATI & GOSS/GLCC SITE, KINGSTON, NH

This certification is being made to facilitate consideration by the Regional Administrator of Region 1 of the United States Environmental Protection Agency of the status of _____ as a de minimis party, within the meaning of 42 U.S.C. § 9622(g), at the Ottati & Goss/GLCC Site located in Kingston, New Hampshire.

This certification is made without admitting that any of its wastes were shipped to the Site or that any containers or wastes shipped to the Site constitute hazardous substances, hazardous wastes, solid wastes, pollutants or contaminants within the meaning of applicable law, and without a comprehensive inquiry or review of documents in _____'s custody, possession or control. I understand that there may be chronological gaps in the records relating to the drums and wastes shipped to the Site. I or someone acting on behalf of _____ have reviewed the documents related to it contained in the document depository compiled as part of the action IMCERA GROUP, Inc. vs. EPA, et al., Civil No. 89-400-D (D.N.H.), and located at the offices of Nixon, Hall & Hess, Manchester, New Hampshire. I _____, as an authorized representative of _____, hereby certify to the best of my knowledge, information and belief the following:

1. The information in the document depository and the drum count list prepared by IMCERA Group, Inc. (Appendix C to Consent Decree) indicate that at least 2,643,970 drums or containers were possibly sent to the GLCC portion of the Site and that _____ of those drums or containers were sent to the Site or once possessed by _____.
2. The drums or other containers transported to the Site or sold to Kingston Steel Drum Co., Great Lakes Container Corporation or International Minerals & Chemical Corp. (now known as IMCERA Group, Inc.) by _____ were empty, containing at most only a residue or small amount of the substances that had been contained in the drum.
3. _____ knows of no other documents or information which indicates:

CERTIFICATION RE: OTTATI & GOSS/GLCC SITE

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a. that it has shipped larger numbers of drums or higher volumes of waste to the Site than is indicated by the information in the document depository or drum count list; or

b. that the constituents of the substances formerly contained in the drums or containers shipped to the Site were materially different or disproportionate in toxicity or hazardous effects from the hazardous substances found at the Site as documented in the Remedial Investigation/Feasibility Study and Record of Decision for the Site.

4. _____ did not arrange for the shipment, transportation, disposal or sale of drums or other containers containing polychlorinated biphenyls ("PCBs") to the Site.

5. _____ did not knowingly ship drums or waste directly to the Ottati & Goss portion of the Site.

Company Name and Address:

Authorized Representative:

Telephone Number:

By: _____

Title:

Date:

CERTIFICATION RE: OTTATI & GOSS/GLCC SITE

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ATTACHMENT C

KINGSTON STEEL DRUM SITE PARTICIPATION AGREEMENT

PARTIES TO THE AGREEMENT AND DATE:

This Participation Agreement is entered into on _____, 1993, by IMCERA Group Inc. ("IMCERA"), formerly International Minerals & Chemical Corporation or IMC, a New York corporation, and _____ ("Settler"), whose name and authorized signature appear on the Signature Page hereof.

WITNESSETH:

WHEREAS, the United States and the State of New Hampshire (collectively, the "Governments") brought an action in 1980 in the United States District Court for the District of New Hampshire under the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), entitled United States v. Ottati & Goss, No. CS0-225-L ("Ottati & Goss"), to recover costs the Governments incurred in responding to contamination at the site of a former drum recycling facility in Kingston, New Hampshire, the Ottati & Goss/Great Lakes Container Corp. (a/k/a Kingston Steel Drum) Superfund site (the "Kingston Steel Drum Site" or the "Site") and to require that parties named in the lawsuit be required to implement further remedial measures at the Site. The Town of Kingston later intervened in the Ottati & Goss case.

WHEREAS, IMCERA was joined in 1983 as a defendant in the Governments' suit because IMCERA owned and operated the Great Lakes Container Corp. portion of the Site from May 1973 to August 1976. IMCERA was ordered by the District Court to pay for a portion of the Governments' and the Town of Kingston's response costs and undertake certain remedial measures at the Site; and

WHEREAS, IMCERA has paid the Governments and the Town of Kingston the response costs ordered by the District Court; and

WHEREAS, IMCERA, with permission of the District Court, conducted a voluntary cleanup of the soil at the Site in 1984; and

WHEREAS, the further remedial measures IMCERA was ordered to perform at the Site have not been completed, in part because of a dispute between IMCERA and the Governments regarding the scope of IMCERA's responsibilities under the District Court Order; and

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WHEREAS, IMCERA made settlement offers in 1989 (the "1989 Settlement") to certain parties that, based on documentation available at the time, IMCERA believed were responsible for contributing to the costs of responding to contamination at the Site. The 1989 Settlement generated \$773,076, including interest through January 21, 1993 and the Settlement Fee paid by the parties who accepted the 1989 Settlement; and

WHEREAS, IMCERA brought an action in 1989 in the United States District Court for the District of New Hampshire under CERCLA and the Resource Conservation and Recovery Act ("RCRA"), and state law entitled IMCERA Group, Inc. v. United States Environmental Protection Agency, No. C89-400-D ("IMCERA v. USEPA"), against parties that did not participate in the 1989 Settlement, or that were not made a settlement offer, and that otherwise were amenable to suit (the "Original Defendants"); and

WHEREAS, on the basis of further information that became available after IMCERA's suit was filed, a third-party action was brought in 1991 by a group of the Original Defendants against various third-party defendants (the "Third-Party Defendants"); and

WHEREAS, in accordance with the provisions of the Case Management Order entered by the District Court in IMCERA v. USEPA, the Third-Party Defendants have been realigned as defendants. Collectively, the Original Defendants and Third-Party Defendants are referred to hereafter as "Contribution Defendants"; and

WHEREAS, IMCERA entered into a settlement in 1991 with some of the Contribution Defendants (the "1991 Settlement"). The 1991 Settlement generated \$7395, including interest and the Settlement Fee paid by the Contribution Defendants who participated in the 1991 Settlement; and

WHEREAS, the Governments, the Town of Kingston, representatives of certain Contribution Defendants and IMCERA have negotiated the terms of a Consent Decree that, if entered by the Court, would settle the matters in dispute between the Governments and IMCERA in Ottawi & Goss, IMCERA's claims in IMCERA v. USEPA against the United States and any Contribution Defendant who becomes a party to the Consent Decree, and the Governments' and the Town of Kingston's potential claims against any Contribution Defendant who becomes a party to the Consent Decree; and

WHEREAS, the Consent Decree would require IMCERA to pay the Governments \$4,000,000 toward future response costs the Governments may incur at the Site, on behalf of IMCERA and the Contribution Defendants who sign the Consent Decree; and

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WHEREAS, IMCERA and Settler desire to avoid the costs associated with further litigation of the issues relating to the Site, and believe that entering into this Participation Agreement and settlement will better serve the interests of all parties involved in this litigation.

THEREFORE, in consideration of the mutual covenants and agreements contained herein, and without any admission of liability by any party, IMCERA and Settler agree as follows:

I. DEFINITIONS

As used in this Agreement and all Appendices hereto, the following terms shall have the meanings specified herein:

- A. "Consent Decree" shall mean the Kingston Steel Drum Site Consent Decree containing the terms of settlement of Ottati & Goss and IMCERA v. USEPA.
- B. "Day" shall mean a calendar day. In computing any period of time under this Participation Agreement, where the last day would fall on a Saturday, Sunday, or Federal Holiday, the period shall run until the close of business of the next working day.
- C. "Kingston Steel Drum Site" or "Site" shall mean the entire Ottati & Goss/GLCC Superfund Site, located in Kingston, New Hampshire. The Site includes 28 acres owned at times by Senter Transportation Company and Concord Realty Trust, one acre of which was leased to Ottati & Goss, Inc. and known as the Ottati & Goss ("O&G") portion, a 5.88-acre portion known as the "GLCC" or "KSD" portion, and a 23-acre portion known as Country Pond Marsh.
- D. "KSD Defendants Group" or "Group" shall mean the Kingston Steel Drum Site Defendants Group, an unincorporated association of approximately 50 Contribution Defendants organized for the joint defense and settlement of IMCERA v. USEPA, and represented by common counsel Christopher P. Davis and Sherilyn B. Young in said litigation.
- E. "Non-Settling Party" shall mean any party listed on Appendix 1 who is offered the opportunity to participate in this Participation Agreement but declines to participate.
- F. "Settlement Fee" shall mean the dollar amount assessed each party to participate in this settlement, as set forth in Appendix 1. Each Settler with a Volumetric Share of \$1,000 or more shall pay a Settlement Fee of \$1,000, while every Settler with a Volumetric Share of less than \$1,000 will pay a \$500 Settlement Fee, except that all current members of the KSD

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Defendants Group are not required to pay a Settlement Fee in consideration for the substantial resources the Group expended in furtherance of the settlement process and related activities.

G. "Settlement Payment" shall mean each Settler's appropriate dollar amount listed on Appendix 1 based upon the Settler's Volumetric Share and the Settlement Fee.

H. "Settler" shall mean a Contribution Defendant who enters into this Participation Agreement.

II. TERMS OF THE AGREEMENT

A. Volumetric Share: For purposes of this Settlement, each Contribution Defendant is assigned an allocated share of \$2.35 for every drum attributed in Appendix 1 to that Contribution Defendant.

B. Settlement Fee: Each Settler electing to enter into this Settlement, except Group members, shall pay IMCERA the appropriate Settlement Fee. This Settlement Fee shall be paid in addition to the applicable Volumetric Share.

C. Payment Procedures and Signing of the Participation Agreement: Each Settler must pay the applicable Volumetric Share and the applicable Settlement Fee, set forth in Appendix 1, in one payment by certified or cashier's check made payable to:

"IMCERA, Kingston Settlement Fund Account."

The Settlement Payment and the executed Participation Agreement must be returned no later than 5:00 p.m. Central Time on April 30, 1993 to:

Arlene R. Haas
Sidley & Austin
Suite 5400
One First National Plaza
Chicago, Illinois 60603

D. Settler's Signing of the Consent Decree: Along with the Settlement Payment and executed Participation Agreement required by paragraph II. C. above, Settler must simultaneously return a fully executed Consent Decree signature page, indicating Settler's intent to be bound by the terms of the Consent Decree once it is entered by the Court.

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E. IMCERA's Signing of the Consent Decree: In consideration for the payments to be made pursuant to this Agreement, IMCERA will sign the Consent Decree and make payment to the Governments in accordance with Section VII of the Consent Decree no later than May 5, 1993.

F. Effect of Non-entry of the Consent Decree: In the event the Governments do not sign the Consent Decree or the Court refuses to enter the Consent Decree, IMCERA shall return to Settler the Settlement Payment plus interest, as specified below, no later than 30 days after IMCERA's payment to the Registry of Court pursuant to Section VII of the Consent Decree is returned to IMCERA pursuant to Paragraph 11 of the Consent Decree. Interest on the Settlement Payment to be returned to Settler pursuant to the preceding sentence is to be determined as follows: (1) for the period between April 30, 1993 and the date IMCERA makes payment into the Registry of Court in accordance with Section VII of the Consent Decree, the interest shall be at the rate specified for interest on investments of the Hazardous Substance Superfund pursuant to § 107(a) of CERCLA; and (2) for the period IMCERA's payment to the Registry of Court in accordance with Section VII of the Consent Decree was held by the Registry of Court, interest shall be at the rate of interest actually earned by the amounts held in that account. In the event the amount returned to IMCERA pursuant to Paragraph 11 of the Consent Decree is reduced due to service charges or other fees charged by the Registry of Court, IMCERA may reduce the amount returned to Settler pursuant to this paragraph by a proportional amount.

Upon IMCERA's return of the Settlement Payment to the Settler in accordance with the provisions of this paragraph, the Participation Agreement shall become null and void.

G. Release and Mutual Covenants Not to Sue: If the Consent Decree is entered by the Court, IMCERA and the Settlers shall be bound by the Consent Decree terms. As set forth in Paragraph 19 of the Consent Decree, IMCERA will dismiss with prejudice all claims against Settlers upon entry of the Consent Decree. As set forth in Paragraph 26 of the Consent Decree, upon its entry IMCERA and the Settlers release any and all claims against each other arising out of Response activities at the Site or otherwise related to the Site.

H. Effective Date of Settlement: The Settlement shall not be effective until the receipt by IMCERA of Settler's executed Participation Agreement and Consent Decree signature page and proper payment by Settler of the Settlement Payment.

I. No Admission of Liability: Neither the execution of this Agreement nor any payment made pursuant to this agreement shall be construed, under any circumstances, as an admission of any liability or responsibility with respect to the Site, and Settler expressly denies any such liability or responsibility.

Payments made pursuant to this Agreement are not, and shall not be construed to be, the payment of a fine or penalty of any kind.

J. No Release for Non-Settling Parties: As provided in Paragraph 19 of the Consent Decree, IMCERA and the Settlers do not release or covenant not to sue any Contribution Defendants that are not Settlers.

K. Governing Law: Except as otherwise provided, this Participation Agreement shall be construed according to the applicable federal law and laws of the State of New Hampshire.

L. Allocation Is Not Binding: The Parties hereto agree that the payments made pursuant to the Participation Agreement, and the assumed allocation of response costs on which such payments were based, are solely for the purposes of this Agreement, and are not binding or applicable for any other purpose.

M. Severability: In the event that any non-material provision of this Agreement is determined by a court to be invalid, the remainder of this Agreement shall not be affected thereby and shall remain in force.

N. Headings: The paragraph and section headings are inserted for convenience of reference only and shall not be considered in the construction or interpretation of this Agreement.

O. Entire Agreement: This Agreement and the Appendices constitute the entire understanding of the Parties with respect to the subject matter.

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KINGSTON STEEL DRUM
ADMINISTRATIVE RECORD

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KINGSTON STEEL DRUM SITE PARTICIPATION AGREEMENT

SIGNATURE PAGE

_____ (Company Name)
hereby enters into the Kingston Steel Drum Site Participation
Agreement dated _____, 1993 with IMCERA.

NAME OF SETTLER (Company Name)

IMCERA Group, Inc.
2315 Sanders Road
Northbrook, Illinois 60062

BY: _____
Its authorized representative

BY: _____
Its authorized representative

NAME OF SIGNATORY FOR SETTLER

NAME

TITLE (OR RELATIONSHIP TO
TO SETTLER)

TITLE

ADDRESS OF SETTLER

CITY STATE ZIP CODE

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KINGSTON STEEL DRUM
ADMINISTRATIVE RECORD

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Appendix 1

MCERA V. USEPA, ET AL.
DEFENDANT PFP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
1001 ISLINGTON ST., INC.	49	2.35	\$115.15	\$500.00	\$615.15
ABLON	776	2.35	\$1,823.60	\$1,000.00	\$2,823.60
ACTION MANUFACTURING	174	2.35	\$0.00	\$0.00	\$0.00 (B)
ADVANCE COATINGS	3,603	2.35	\$8,467.05	\$1,000.00	\$9,467.05
AGWAY PETROLEUM	1,420	2.35	\$3,337.00	\$1,000.00	\$4,337.00
ALLEGHENY LUDLOW STEEL	87	2.35	\$204.45	\$500.00	\$704.45
AMERICAN BILTRITE	6,151	2.35	\$14,454.85	\$1,000.00	\$15,454.85
AMERICAN CYANAMID	15,862	2.35	\$37,275.70	\$1,000.00	\$38,275.70
AMERICAN VELCRO	1,481	2.35	\$0.00	\$0.00	\$0.00 (B)
AMOCO	58	2.35	\$69.30	\$500.00	\$569.30
AMTROL	114	2.35	\$267.90	\$500.00	\$767.90
ANHEUSER BUSCH	2,457	2.35	\$5,773.95	\$1,000.00	\$6,773.95
ANWELT CORP.	32	2.35	\$75.35	\$500.00	\$575.35
ARJALON-HERCULES	5,297	2.35	\$12,447.95	\$1,000.00	\$13,447.95
ARCADIA MFG CO.	16	2.35	\$37.60	\$500.00	\$537.60
ARMSTRONG WORLD INDUSTRIES, INC.	134	2.35	\$314.90	\$500.00	\$814.90
ARNSON BARREL	26,918	2.35	\$63,257.30	\$1,000.00	\$64,257.30
ASHLAND CHEMICAL	4,284	2.35	\$10,000.40	\$1,000.00	\$11,000.40
ASTRO CHEMICAL	11,391	2.35	\$26,766.85	\$0.00	\$26,766.85
ATLANTIC GELATIN	3,574	2.35	\$8,633.90	\$1,000.00	\$9,633.90
AUSMONT (PANDEL BRADFORD)	772	2.35	\$1,814.20	\$1,000.00	\$2,814.20
AUSMONT (STYLETEK)	65	2.35	\$152.75	\$500.00	\$652.75
AUTON CROSS	7,267	2.35	\$0.00	\$0.00	\$0.00 (B)
A. CAPLAN DUSTING MILL	298	2.35	\$700.30	\$500.00	\$1,200.30
A.C. KILEY	21,953	2.35	\$51,589.35	\$1,000.00	\$52,589.35
A.C. LAWRENCE LEATHER CO/SWIFT & CO.	7,073	2.35	\$16,621.55	\$0.00	\$16,621.55
BAILEY DIST. CORP.	198	2.35	\$441.80	\$500.00	\$941.80
BANCROFT BARREL	1,085	2.35	\$2,549.75	\$1,000.00	\$3,549.75
BARRY SALES	91	2.35	\$119.85	\$500.00	\$619.85
BATESVILLE CASNET CO	33	2.35	\$77.55	\$500.00	\$577.55
BAYHEAD PFP	94	2.35	\$220.90	\$500.00	\$720.90
BEATRICE CHEMICAL	5,022	2.35	\$11,801.70	\$0.00	\$11,801.70
BEAULIEU OIL	2,792	2.35	\$6,645.00	\$1,000.00	\$7,645.00
BENSON ANIMAL FARM	79	2.35	\$185.65	\$500.00	\$685.65
BEN'S AUTO BODY	218	2.35	\$507.60	\$500.00	\$1,007.60
BERNICK & BONS	69,732	2.35	\$163,670.20	\$0.00	\$163,670.20
BILL DUBE FORD CO.	117	2.35	\$274.95	\$500.00	\$774.95
BILL'S OIL SERVICE	964	2.35	\$2,265.40	\$1,000.00	\$3,265.40

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KINGSTON STEEL DRUM
ADMINISTRATIVE RECORD

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MCERA V. USEPA, ET AL.
 DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
	39	2.35	\$0.00	\$0.00	\$0.00 (B)
BOLTON & EMERSON		2.35	\$0.00	\$0.00	\$0.00
BOONVILLE FURNITURE D/M	864	2.35	\$2,030.40	\$1,000.00	\$3,030.40
BORDEN CHEMICAL	3,463	2.35	\$8,136.05	\$1,500.00	\$9,636.05
BORDON & REMINGTON	238	2.35	\$559.30	\$500.00	\$1,059.30
BOSTITCH DIVISION,TEXTRO	865	2.35	\$2,032.75	\$1,000.00	\$3,032.75
BOTTOMS USA	295	2.35	\$693.25	\$500.00	\$1,193.25
BRAD RAGAN INC	44	2.35	\$103.40	\$500.00	\$603.40
BRADLEY LABS	2,988	2.35	\$7,021.80	\$1,000.00	\$8,021.80
BRENTWOOD FURNITURE	554	2.35	\$1,301.90	\$1,000.00	\$2,301.90
BROCK ADHESIVES CORP.	107	2.35	\$251.45	\$500.00	\$751.45
BROOKS WOOLEN CO., INC.	2,707	2.35	\$6,361.45	\$1,000.00	\$7,361.45
BROWN COMPANY	1,801	2.35	\$4,232.35	\$1,000.00	\$5,232.35
BROWN PAPER	717	2.35	\$1,684.95	\$1,000.00	\$2,684.95
BROWNING - FERRIS IND., INC.	308	2.35	\$723.80	\$500.00	\$1,223.80
BURNBY CORP.	200	2.35	\$470.00	\$500.00	\$970.00
CADILAC PAINT	2,305	2.35	\$5,416.75	\$1,000.00	\$6,416.75
CALIFORNIA PRODUCTS/PAINT	6,248	2.35	\$14,682.80	\$0.00	\$14,682.80
CAMBER CHEMICAL SYSTEMS, INC.	308	2.35	\$719.10	\$500.00	\$1,219.10
CANNERS FOR COCA-COLA	132	2.35	\$310.20	\$500.00	\$810.20
CARBON TECHNOLOGY	50	2.35	\$117.50	\$500.00	\$617.50
CARLETON WOOLEN MILLS	954	2.35	\$0.00	\$0.00	\$0.00 (S)
CASCO CO.	21	2.35	\$49.35	\$500.00	\$549.35
CATELLI HABITANT	192	2.35	\$451.20	\$500.00	\$951.20
CHARLES DMME	70	2.35	\$164.50	\$500.00	\$664.50
CHARLES ISAACSON	11,570	2.35	\$27,189.50	\$0.00	\$27,189.50
CHEMICAL PRODUCTS/WHITTAKER CORP.	421	2.35	\$969.35	\$500.00	\$1,469.35
CHEMICAL SALES & SERVICE	414	2.35	\$972.90	\$500.00	\$1,472.90
CITY OF CONCORD	62	2.35	\$145.70	\$500.00	\$645.70
CITY OF HAVERHILL	24	2.35	\$56.40	\$500.00	\$556.40
CLAROSTAT MANUFACTURING	195	2.35	\$0.00	\$0.00	\$0.00 (S)
COATING ENGINEERING	2,561	2.35	\$6,018.35	\$1,000.00	\$7,018.35
COATING LABS	166	2.35	\$390.10	\$500.00	\$890.10
COCA-COLA BOTTLERS	50	2.35	\$117.50	\$500.00	\$617.50
COLLEBROOK OIL CO	297	2.35	\$697.95	\$500.00	\$1,197.95
COLFAX INC.	1,301	2.35	\$3,057.35	\$1,000.00	\$4,057.35
CONCORD LITHO CO., INC.	359	2.35	\$843.65	\$500.00	\$1,343.65
CONCORDIA MFG	27	2.35	\$63.45	\$500.00	\$563.45
CONSOLIDATED PLASTIC	16	2.35	\$37.80	\$500.00	\$537.80

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 ADMINISTRATIVE RECORDS
 KINGSTON STEEL DRUM

MCERA V. USEPA, ET AL
 DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
CONVERSE	71	2.35	\$0.00	\$0.00	\$0.00 (B)
COPLAND COATING COMPANY, INC.	1,181	2.35	\$2,775.35	\$1,000.00	\$3,775.35
CORDETT OIL CO	25	2.35	\$58.75	\$500.00	\$558.75
COULTER FIBRE	1,083	2.35	\$2,566.55	\$1,000.00	\$3,566.55
CRAGO SUPPLY CO	10	2.35	\$23.50	\$500.00	\$523.50
CROW ROPE CO.	93	2.35	\$219.55	\$500.00	\$719.55
CROWLEY, RICHARD	934	2.35	\$2,194.80	\$1,000.00	\$3,194.80
CRYSTAL MOTOR	63	2.35	\$148.05	\$500.00	\$648.05
CUSTOM COAT & LUM	282	2.35	\$662.70	\$500.00	\$1,162.70
C.I. HAYES	75	2.35	\$176.25	\$500.00	\$676.25
C.W. HAYNES LABS	64,204	2.35	\$150,879.40	\$1,000.00	\$151,879.40
DAGGETTS EXPRESS(CHARLES)	19,228	2.35	\$45,185.80	\$1,000.00	\$46,185.80
DAMPNEY	1,468	2.35	\$3,449.80	\$1,000.00	\$4,449.80
DAVIDSON RUBBER	877	2.35	\$1,580.95	\$0.00	\$1,580.95
DAVIC, INC.	96,152	2.35	\$230,751.20	\$0.00	\$230,751.20
DAWSON MACDONALD CO.	290	2.35	\$681.50	\$500.00	\$1,181.50
DEARBORN CHEMICAL	76	2.35	\$178.60	\$500.00	\$678.60
DEFENSE PROP DISP	150	2.35	\$352.50	\$500.00	\$852.50
DEVELOPMENT ASSOCIATES	2,483	2.35	\$5,858.55	\$1,000.00	\$6,858.55
DIORD BROTHERS, INC.	516	2.35	\$1,212.60	\$1,000.00	\$2,212.60
DISCOREN	1,413	2.35	\$3,461.55	\$1,000.00	\$4,461.55
DORR WOOLEN	3,648	2.35	\$0.00	\$0.00	\$0.00 (B)
DRAPER FUEL	160	2.35	\$376.00	\$500.00	\$876.00
DTR ENTERPRISES (DEIA RONSON MUFFLERS)	80	2.35	\$188.00	\$500.00	\$688.00
DURASOL DRUGS	175	2.35	\$411.25	\$500.00	\$911.25
DUTTON MACHINERY	35	2.35	\$82.25	\$500.00	\$582.25
DYTEX CHEMICAL	18	2.35	\$42.30	\$500.00	\$542.30
D.M.C.O. FIBERGLASS CORP.	15	2.35	\$35.25	\$500.00	\$535.25
EASTERN CANVAS	34	2.35	\$79.90	\$500.00	\$579.90
EASTERN COLOR & CHEM	282	2.35	\$662.70	\$500.00	\$1,162.70
EASTERN OIL	158	2.35	\$363.60	\$500.00	\$863.60
EASTERN PACKAGING INC.	544	2.35	\$1,278.40	\$1,000.00	\$2,278.40
ELAD INC.	180	2.35	\$423.00	\$500.00	\$923.00
ELEKTROBOLA INC.	169	2.35	\$387.15	\$500.00	\$887.15
ELMWOOD SENSORS	116	2.35	\$272.60	\$500.00	\$772.60
ENCORE IHCE	113	2.35	\$265.55	\$500.00	\$765.55
EPE CORP	48	2.35	\$0.00	\$0.00	\$0.00 (B)
	511	2.35	\$1,200.85	\$1,000.00	\$2,200.85
	260	2.35	\$611.00	\$500.00	\$1,111.00

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MCERA V. USEPA, ET AL
DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
ERNEST GEORGE	143	2.35	\$336.05	\$500.00	\$836.05
ERWING PAPER MILLS	3,978	2.35	\$0.00	\$0.00	\$0.00 (B)
EVEREADY BATTERY CO., INC.	77	2.35	\$180.95	\$500.00	\$680.95
EXXON CO USA	357	2.35	\$638.95	\$500.00	\$1,338.95
EVELET SPECIALTY	70	2.35	\$164.50	\$500.00	\$664.50
E. EFRON BARREL	45,500	2.35	\$107,912.00	\$1,000.00	\$108,912.00
E.C. WHITNEY/WHIT BARRE	47,388	2.35	\$111,361.80	\$1,000.00	\$112,361.80
E.I. DU PONT DE NEMOURS	6,750	2.35	\$15,862.50	\$1,000.00	\$16,862.50
E.R. BUCK CHAM CO	500	2.35	\$1,175.00	\$1,000.00	\$2,175.00
FACEMATE PL/GF INC.	654	2.35	\$1,536.90	\$1,000.00	\$2,536.90
FAIRCHILD	1,089	2.35	\$2,559.15	\$1,000.00	\$3,559.15
FERROUS TECH	95	2.35	\$223.25	\$500.00	\$723.25
FISHER BODY DIVISION/GEN	228	2.35	\$530.80	\$500.00	\$1,030.80
FISHER ENGINEERING	60	2.35	\$141.00	\$500.00	\$641.00
FLEXCON CO.	37	2.35	\$86.95	\$500.00	\$586.95
FOSS MFG.	184	2.35	\$385.40	\$500.00	\$885.40
FOSTER DAILY DEMOCRATS	28	2.35	\$0.00	\$0.00	\$0.00 (B)
FOX & GINN	224	2.35	\$26.40	\$500.00	\$1,026.40
FP, LTD.	13,897	2.35	\$32,892.95	\$1,000.00	\$33,892.95
FRANCIS BURDICK	13	2.35	\$30.55	\$500.00	\$530.55
FRANK STETROWICZ	158	2.35	\$371.30	\$500.00	\$871.30
FREDRICHSON COOPERAGE	11,374	2.35	\$26,728.90	\$1,000.00	\$27,728.90
FRIEND & FRIEND	60	2.35	\$141.00	\$500.00	\$641.00
FROST DISTRIBUTION	81	2.35	\$213.85	\$500.00	\$713.85
GARRITY OIL CO.	1,106	2.35	\$2,599.10	\$1,000.00	\$3,599.10
GAWLAK, DAVID R.	2,282	2.35	\$5,315.70	\$1,000.00	\$6,315.70
GENCORP (BOLTA PRODUCTS)	7,729	2.35	\$18,188.65	\$1,000.00	\$19,188.65
GENCORP (GENERAL TIRE & RUBBER)	117	2.35	\$274.95	\$500.00	\$774.95
GENCORP (OTR COATED FABRICS)	180	2.35	\$423.00	\$500.00	\$923.00
GENERAL FOODS	137	2.35	\$321.95	\$500.00	\$821.95
GENERAL LINEN	20	2.35	\$47.00	\$500.00	\$547.00
GEORGE BLINNEY	58	2.35	\$136.30	\$500.00	\$636.30
GEORGE MANN & CO., INC.	80	2.35	\$188.00	\$500.00	\$688.00
GEORGE NEWMAN CO., INC.	211	2.35	\$495.85	\$500.00	\$995.85
GEORGE PERKINS	152	2.35	\$357.20	\$500.00	\$857.20
GEORGE S. GOULSTON	381	2.35	\$848.30	\$500.00	\$1,348.30
GEORGE WOOL	6,584	2.35	\$15,499.80	\$1,000.00	\$16,499.80
GEORGIA PACIFIC	8,280	2.35	\$21,808.00	\$0.00	\$21,808.00

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KINGSTON STEEL DRUM

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MCERA V. USEPA, ET AL
 DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
GERALD NORMANDIE	45	2.35	\$105.75	\$500.00	\$605.75
GETTY OIL	3,099	2.35	\$7,282.65	\$1,000.00	\$8,282.65
GLOBE MFG	694	2.35	\$0.00	\$0.00	\$0.00 (S)
GOODNIGHT MODEL HOMES	78	2.35	\$0.00	\$0.00	\$0.00 (S)
GOODYEAR	135	2.35	\$317.25	\$500.00	\$817.25
GORDON BROWN	17	2.35	\$39.95	\$500.00	\$539.95
GRANITE STATE CHEMICAL	12	2.35	\$0.00	\$0.00	\$0.00 (S)
GRANITE STATE PACKING	29	2.35	\$199.25	\$500.00	\$1,099.25
GRAPHIC ARTS FINISHERS,	255	2.35	\$0.00	\$0.00	\$0.00 (S)
GREENVILLE MILLS	2	2.35	\$0.00	\$1,000.00	\$10,501.05
GROVETON PAPER	4,043	2.35	\$9,501.05	\$1,000.00	\$5,418.00
QUAY, ALBERT	1,860	2.35	\$4,418.00	\$1,000.00	\$0.00 (B)
GUY MERRIL	1,280	2.35	\$0.00	\$0.00	\$1,388.30
G. HAROLD PECK	378	2.35	\$888.30	\$500.00	\$894.80
G.H. BASS AND CO.	168	2.35	\$394.80	\$500.00	\$694.80
G.M. GANNON	459	2.35	\$1,078.65	\$1,000.00	\$2,078.65
G.R. PORTER SONS	299	2.35	\$702.65	\$500.00	\$1,202.65
HAKRITZ MASON	1,289	2.35	\$3,028.80	\$1,000.00	\$4,028.80
HAMBLET AND HAYES CO.	3,596	2.35	\$8,450.80	\$1,000.00	\$9,450.80
HAMPDEN COLOR & CHEMICAL	41,761	2.35	\$98,136.35	\$0.00	\$98,136.35
HAMPDEN GLAZED PAPER & C	10	2.35	\$0.00	\$0.00	\$0.00 (S)
HARCROS CHEMICAL (F. DONOVAN)	696	2.35	\$2,035.10	\$1,000.00	\$3,035.10
HARCROS CHEMICAL (MOORE)	1,227	2.35	\$2,863.45	\$1,000.00	\$3,863.45
HARDING METALS	4,362	2.35	\$10,321.20	\$1,000.00	\$11,321.20
HERO COATINGS	5,070	2.35	\$11,914.50	\$1,000.00	\$12,914.50
HERTZ	12	2.35	\$29.20	\$500.00	\$529.20
HERVEY'S TIRE	50	2.35	\$117.50	\$500.00	\$617.50
HEWATZ CORP	758	2.35	\$1,776.80	\$1,000.00	\$2,776.80
HEYWOOD WAKEFIELD	572	2.35	\$0.00	\$0.00	\$0.00 (B)
HILLNER, CHRISTOPHER A.	16	2.35	\$37.60	\$500.00	\$537.60
HOFFMAN CONTAINER	837	2.35	\$1,966.95	\$1,000.00	\$2,966.95
HOLLINGSWORTH & VOSE	6,586	2.35	\$15,500.80	\$0.00	\$15,500.80
HOLMES TRANSPORTATION	27	2.35	\$0.00	\$0.00	\$0.00 (B)
HOOPER INSULATION CORP	290	2.35	\$691.50	\$500.00	\$1,191.50
HOUGHTON CHEM CORP.	52	2.35	\$122.20	\$500.00	\$622.20
HUBBARD FARMS	13	2.35	\$30.55	\$500.00	\$530.55
HUBBARD HALL	347	2.35	\$815.45	\$500.00	\$1,315.45
HUDSON SHOE MACHINERY	48	2.35	\$112.80	\$500.00	\$612.80

(B) BANKRUPT OR DISSOLVED; (S) CANNOT LOCATE; (R) PREVIOUSLY SETTLED WITH MCERA

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 OTTAWA & GOSWAMINSTON STEEL DRUM ADMINISTRATIVE RECORD

MCERA V. USEPA, ET AL.
DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
HUDSON WIRE CO	115	2.35	\$270.25	\$500.00	\$770.25
H. TREMBLAY/TREMBLAY BAR	6,510	2.35	\$15,298.50	\$1,000.00	\$16,298.50
H.A. WALLACE	1,011	2.35	\$2,375.85	\$1,000.00	\$3,375.85
H.E. CARPENTER	225	2.35	\$528.75	\$500.00	\$1,028.75
H.F. CLARK	2,363	2.35	\$5,552.05	\$1,000.00	\$7,052.05
ICI	19,190	2.35	\$45,115.30	\$1,000.00	\$46,115.30
IDEAL TAPE	30	2.35	\$70.50	\$500.00	\$570.50
INDUSTRIAL BUILDERS	605	2.35	\$1,421.75	\$1,000.00	\$2,421.75
INDUSTRIAL OIL & CHEMICA	345	2.35	\$810.75	\$500.00	\$1,310.75
INSULFRAS PLASTIC	10	2.35	\$0.00	\$0.00	\$0.00 (S)
INTERNATIONAL PAPER	1,562	2.35	\$3,670.70	\$1,000.00	\$4,670.70
INTERNATIONAL SHOE MACHI	951	2.35	\$2,225.85	\$0.00	\$0.00 (S)
ISLAND PLASTIC CO	25	2.35	\$58.75	\$500.00	\$558.75
ITCHKAWICH METALWASTE	338	2.35	\$794.30	\$500.00	\$1,294.30
ITT GRINNELL (KENNEDY VALVE)	233	2.35	\$547.55	\$500.00	\$1,047.55
JAMES J. O'CONNELL	223	2.35	\$524.05	\$500.00	\$1,024.05
JAMES RIVER OTIS MILLS	582	2.35	\$1,367.70	\$0.00	\$1,367.70
JARVIS, GEORGE J.	127	2.35	\$298.45	\$500.00	\$798.45
JEFF SCHIFF	588	2.35	\$1,381.80	\$1,000.00	\$2,381.80
JENKINS SPIRT	117	2.35	\$274.95	\$500.00	\$774.95
JERRY STAPLES	208	2.35	\$488.80	\$500.00	\$988.80
JO INDUSTRES D/B/A COHEN MACHINERY	71	2.35	\$166.85	\$500.00	\$666.85
JOHN C. TOMBARIELLO & SONS, INC.	6,278	2.35	\$14,748.60	\$1,000.00	\$15,748.60
JOHN DANAS	48	2.35	\$112.80	\$500.00	\$612.80
JOHN HASS	1,895	2.35	\$4,358.25	\$1,000.00	\$5,358.25
JOHN HESS	318	2.35	\$747.30	\$500.00	\$1,247.30
JOHN MOROSINI	285	2.35	\$669.75	\$500.00	\$1,169.75
JONES & VINNING CO.	147	2.35	\$345.45	\$500.00	\$845.45
JOY MANUFACTURING CO	974	2.35	\$2,288.30	\$0.00	\$0.00 (S)
J&J ENTERPRISES	7,364	2.35	\$17,305.40	\$1,000.00	\$18,305.40
J.B. WALLENCOURT	25	2.35	\$58.75	\$500.00	\$558.75
J.H. DUNNING	38	2.35	\$89.30	\$500.00	\$589.30
J.P. GULLMAN	17	2.35	\$39.95	\$500.00	\$539.95
J.P. STEVENS & CO., INC.	967	2.35	\$2,274.45	\$1,000.00	\$3,274.45
J.T./JTN DISTRIBUTING	173	2.35	\$408.45	\$500.00	\$908.45
KALWALL CORPORATION	3,139	2.35	\$7,376.65	\$1,000.00	\$8,376.65
KAPLAK CONTAINER	11,884	2.35	\$27,827.40	\$1,000.00	\$28,827.40
KEEFE ENVY/TRUCKING/PAUL	1,207	2.35	\$0.00	\$0.00	\$0.00 (S)

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NOTARI & COSS
KINGSTON STEEL DRUM
ADMINISTRATIVE RECORD

MCERA V. USEPA, ET AL.
DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
KELLER PRODUCTS	84	2.35	\$197.40	\$500.00	\$697.40
KEN FOODS	175	2.35	\$411.25	\$500.00	\$911.25
KEN WIGHTS DISPOSAL	115	2.35	\$270.25	\$500.00	\$770.25
KENNEBUNK CHEMICAL	371	2.35	\$871.85	\$500.00	\$1,371.85
KENYON BROS. INC.	425	2.35	\$0.00	\$0.00	(B)
KING INDUSTRIES	282	2.35	\$662.70	\$500.00	\$1,169.70
KINGSFIELD WOOD PRODUCTS	285	2.35	\$669.75	\$500.00	\$1,169.75
KOLLSMAN	8	2.35	\$18.80	\$500.00	\$518.80
KREWE COMPANY	562	2.35	\$1,320.70	\$0.00	\$1,320.70
KYANIZE PAINTS	7,737	2.35	\$18,181.95	\$1,000.00	\$19,181.95
LAHONT LABS	151	2.35	\$354.85	\$500.00	\$854.85
LANCE CORPORATION	19	2.35	\$44.85	\$500.00	\$544.85
LAND RECLAMATION	5,267	2.35	\$12,377.45	\$1,000.00	\$13,377.45
LANE CONT. CO.	94	2.35	\$131.60	\$500.00	\$631.60
LAUREL FARMS	10	2.35	\$23.50	\$500.00	\$523.50
LAWRENCE ANDERSON	169	2.35	\$397.15	\$500.00	\$897.15
LAWRENCE & CO.	32	2.35	\$75.20	\$500.00	\$575.20
LEAVITT CORP.	92	2.35	\$216.20	\$500.00	\$716.20
LEON POWERS, L.F. POWER CO., INC.	348	2.35	\$813.10	\$500.00	\$1,313.10
LEONARD SAFETY EQUIPMENT	48	2.35	\$112.80	\$500.00	\$612.80
LEPSTO'S GARAGE	13	2.35	\$30.58	\$500.00	\$530.58
LEWIS CATLIN	1,047	2.35	\$2,460.45	\$1,000.00	\$3,460.45 (B)
LINCOLN MCGURY	20	2.35	\$47.00	\$500.00	\$547.00
LINCOLN PULP & PAPER	6,809	2.35	\$16,048.15	\$0.00	\$16,048.15
LINES INC.	304	2.35	\$714.40	\$500.00	\$1,214.40
LITTLE RIVER DYERS	393	2.35	\$923.55	\$500.00	\$1,423.55
LOCHHEAD SANDERS, INC.	22	2.35	\$51.70	\$500.00	\$551.70
LUBNEX PRODUCTS	178	2.35	\$418.30	\$500.00	\$918.30
LUXON	905	2.35	\$2,338.25	\$1,000.00	\$3,338.25
L.F. HALL DIST.	18	2.35	\$42.30	\$500.00	\$542.30
L.H. MINOLINA	484	2.35	\$1,137.40	\$1,000.00	\$2,137.40
MACE	1,489	2.35	\$3,489.15	\$1,000.00	\$4,489.15
MAINE CENTRAL RAILROAD	428	2.35	\$1,005.80	\$1,000.00	\$2,005.80
MAINE ELECTRONICS	683	2.35	\$0.00	\$0.00	\$0.00 (B)
MAINE LUB.	4,768	2.35	\$11,204.80	\$1,000.00	\$12,204.80
MAINE METAL RECYCLING	236	2.35	\$554.80	\$500.00	\$1,054.80
MAINE RUBBER	1,369	2.35	\$3,217.15	\$1,000.00	\$4,217.15
MARCEL PAPER MILLS	1,525	2.35	\$3,583.75	\$1,000.00	\$4,583.75

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OTTAWA & GOSS
KINGSTON STEEL DRUM
ADMINISTRATIVE RECORD

MCERA V. USEPA, ET AL

DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
MARK NASH	32	2.35	\$75.20	\$500.00	\$575.20
MASTER CHEMICAL	147	2.35	\$345.45	\$500.00	\$845.45
MCBILLODGY OIL CO.	122	2.35	\$286.70	\$500.00	\$786.70
MCGRAW EDISON ELECTRON	62	2.35	\$145.70	\$500.00	\$645.70
MCINNNEY - WELL	20	2.35	\$47.00	\$500.00	\$547.00
MELANSON CORP	85	2.35	\$199.75	\$500.00	\$699.75
MERRILL NEWMAN	948	2.35	\$2,277.80	\$1,000.00	\$3,277.80 (1)
MERRIMAC PAPER CO	131	2.35	\$307.85	\$500.00	\$807.85
MERRIMAC STREET GARAGE	15	2.35	\$35.25	\$500.00	\$535.25
MERRIMACK VALLEY TIRE	4	2.35	\$9.40	\$500.00	\$509.40
MICHAEL MAZEJ	2,281	2.35	\$5,360.35	\$1,000.00	\$6,360.35
MILTON TRENYOLAJ	17	2.35	\$39.95	\$500.00	\$539.95
MOLYL OIL CORPORATION	296,756	2.35	\$697,376.80	\$0.00	\$697,376.80
MOENCH TANNING	1,292	2.35	\$3,038.20	\$1,000.00	\$4,038.20
MONSANTO	22,189	2.35	\$52,144.15	\$1,000.00	\$53,144.15
MONTROSE - HALLISER CONN. CORP.	910	2.35	\$2,138.50	\$500.00	\$2,638.50
MORRISON KNOXSEN	7	2.35	\$16.45	\$0.00	\$16.45
NABHEJA CORPORATION	45,952	2.35	\$107,867.20	\$0.00	\$107,867.20
NEW DEPARTURE HWAY	218	2.35	\$912.30	\$500.00	\$1,412.30
NEW ENGLAND HOMES	312	2.35	\$733.20	\$500.00	\$1,233.20
NEW HAMPSHIRE - DOP	8,838	2.35	\$15,582.25	\$1,000.00	\$16,582.25
NEW YORK EQUIP MGT	147	2.35	\$345.45	\$500.00	\$845.45
NEW YORK - DOT	1,397	2.35	\$3,282.95	\$1,000.00	\$4,282.95
NIELSON MOLDING	85	2.35	\$152.75	\$500.00	\$652.75
NORTH AMERICAN ALLOY	11	2.35	\$25.85	\$500.00	\$525.85
NORTH EASTERN TOOL	75	2.35	\$178.25	\$500.00	\$678.25
NORTHEAST EQUIPMENT	185	2.35	\$434.75	\$500.00	\$934.75
NORTHEAST PRODUCTS	456	2.35	\$0.00	\$0.00	\$0.00 (2)
NORTON COMPANY	9,527	2.35	\$22,388.45	\$1,000.00	\$23,388.45
NRG/MPG	410	2.35	\$963.50	\$500.00	\$1,463.50
NU - BRITE CHEMICAL	865	2.35	\$2,032.75	\$1,000.00	\$3,032.75
OLD TOWN CANOE	180	2.35	\$376.00	\$500.00	\$876.00
OLYMPIC ADHESIVE	301	2.35	\$707.35	\$500.00	\$1,207.35
ORCHARD FOOD PRODUCTS	481	2.35	\$1,083.35	\$1,000.00	\$2,083.35
PACKAGE MACHINERY	129	2.35	\$303.15	\$500.00	\$803.15
PARIS DIST	680	2.35	\$1,551.00	\$1,000.00	\$2,551.00
PAINTLUYET VALLEY BUS	24	2.35	\$56.40	\$500.00	\$556.40
PELLON CORP	211	2.35	\$0.00	\$0.00	\$0.00 (3)

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(4)

NOTICE
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KINGSTON STREET DRUM

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MCERA V. USEPA, ET AL

DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
PENN HAMPSHIRE OIL	75	2.35	\$176.25	\$500.00	\$676.25
PERMATHANE	10,045	2.35	\$23,805.75	\$1,000.00	\$24,805.75
PETROCCA CONSTRUCTION	95	2.35	\$223.25	\$500.00	\$723.25
PHILLIPS EXPRESS, INC	125	2.35	\$293.75	\$500.00	\$793.75
PILGRIM FURNITURE	22	2.35	\$51.70	\$500.00	\$551.70
PIONEER PLASTICS	6,504	2.35	\$16,271.40	\$1,000.00	\$17,271.40
PITT CONSTRUCTION	28	2.35	\$65.80	\$500.00	\$565.80
PLUFF, JOSEPH L	24	2.35	\$56.40	\$500.00	\$556.40
PORTLAND BARRELUJ COCHRAN	64,661	2.35	\$151,953.35	\$1,000.00	\$152,953.35
PORTLAND WATER DISTRICT	96	2.35	\$155.10	\$500.00	\$655.10
PORTMOUTH WAREYARD	66	2.35	\$4,502.60	\$1,000.00	\$5,502.60
PROVIDENCE BARREL	543	2.35	\$1,276.05	\$1,000.00	\$2,276.05
PROVIDENCE JOURNAL PUBLISHING CORP.	1,065	2.35	\$2,502.75	\$1,000.00	\$3,502.75
PUBLIC SERVICE CO.	1,486	2.35	\$3,515.60	\$1,000.00	\$4,515.60
P.H. CHADBOURNE	333	2.35	\$782.55	\$500.00	\$1,282.55
RADULIGO, FRANK M.	8	2.35	\$14.10	\$500.00	\$514.10
RAFFEY & SWANSON	80	2.35	\$188.00	\$500.00	\$688.00
RYNTECH	2,353	2.35	\$80.00	\$0.00	\$80.00 (b)
REMINOTON ARMS	2,579	2.35	\$6,080.85	\$1,000.00	\$7,080.85
RHODE ISLAND PLASTIC	11	2.35	\$25.85	\$500.00	\$525.85
RICHARD DESROCHES	100	2.35	\$235.00	\$500.00	\$735.00
RICHARD PARKER	4	2.35	\$9.40	\$500.00	\$509.40 (a)
RITE ON TARGET	93	2.35	\$218.55	\$500.00	\$718.55
RIVER VALLEY SUPPLY	127	2.35	\$298.45	\$500.00	\$798.45
ROCHE BROS.	804	2.35	\$1,889.40	\$1,000.00	\$2,889.40
ROGER PLAMONDSON	144	2.35	\$338.40	\$500.00	\$838.40 (a)
ROLAND MADDAU	486	2.35	\$1,142.10	\$1,000.00	\$2,142.10
ROLAND MORIN	486	2.35	\$1,170.30	\$1,000.00	\$2,170.30
RONALD TEEL	35	2.35	\$82.25	\$500.00	\$582.25
ROSS & ROBERTS	3,208	2.35	\$9,174.10	\$1,000.00	\$10,174.10
ROYAL TAPE	387	2.35	\$908.45	\$500.00	\$1,408.45
ROYMAL COATING	5,500	2.35	\$12,825.00	\$1,000.00	\$13,825.00
RUGGLES FUEL CO.	13	2.35	\$30.55	\$500.00	\$530.55
RUSSELL OSBORNE	50	2.35	\$117.50	\$500.00	\$617.50
R.E. CARROLL	85	2.35	\$199.75	\$500.00	\$699.75
R.H. FOSTER	278	2.35	\$648.25	\$500.00	\$1,148.25
SASQUASHRE YACHTS	1,832	2.35	\$4,240.20	\$1,000.00	\$5,240.20
SAMUEL MILLER & SON INC.	508	2.35	\$1,193.80	\$1,000.00	\$2,193.80

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(a)

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 OTTAWA & GOSWAMINISTRATIVE RECORD
 KINGSTON STEEL DRUM

MCERA V. USEPA, ET AL.
 DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
SANBORN CANDY	40	2.35	\$94.00	\$500.00	\$594.00
SCOTT PAPER	17,188	2.35	\$40,410.80	\$1,000.00	\$41,410.80
SCOWILL AEROSOL	188	2.35	\$437.10	\$500.00	\$937.10
SCZEK/SOZICK/SOZICK	1,973	2.35	\$4,536.55	\$1,000.00	\$5,536.55
SEABOARD CHEMICAL CO	725	2.35	\$1,703.75	\$1,000.00	\$2,703.75
SEALTEST FOODS	361	2.35	\$918.85	\$500.00	\$1,418.85
SECURITY HEEL CO	12	2.35	\$28.20	\$500.00	\$528.20
SERVICE CHEMICAL	173	2.35	\$406.55	\$500.00	\$906.55
SHEVENELL PROSPER INC	34	2.35	\$0.00	\$0.00	\$0.00 (S)
SHIELD PACKAGING CO., INC.	452	2.35	\$1,062.20	\$1,000.00	\$2,062.20
SHORSBY AIRCRAFT	493	2.35	\$1,158.55	\$1,000.00	\$2,158.55
SIMPLEX WIRE AND CABLE	180	2.35	\$423.00	\$500.00	\$923.00
SOBEN/NC CHEMICALS	369	2.35	\$867.15	\$500.00	\$1,367.15
SOLOUL CHEMICAL CO	25	2.35	\$58.75	\$1,000.00	\$1,058.75
SOLWALL ENG	367	2.35	\$862.45	\$500.00	\$1,362.45
SOUTH CANAL PAINT	144	2.35	\$338.40	\$500.00	\$838.40
SPECIALTY POLYMER INC	440	2.35	\$1,034.00	\$1,000.00	\$2,034.00
SPHEREX	35	2.35	\$82.25	\$500.00	\$582.25
SPRINGUE ELECTRIC	527	2.35	\$1,228.45	\$1,000.00	\$2,228.45
SPRINGFIELD BARREL	3,580	2.35	\$8,413.00	\$1,000.00	\$9,413.00
STAHL FINISH	564	2.35	\$1,325.40	\$1,000.00	\$2,325.40
STANDARD/SHARTFORD DIV	4,491	2.35	\$0.00	\$0.00	\$0.00 (B)
STANDARD BARREL	900	2.35	\$2,115.00	\$1,000.00	\$3,115.00
STANLEY HOME	6	2.35	\$14.10	\$500.00	\$514.10 (i)
STANLEY SAMPLE	4,650	2.35	\$10,827.50	\$1,000.00	\$11,827.50
STANLEY WORKS	6,824	2.35	\$13,214.40	\$1,000.00	\$14,214.40
STATE OF MAINE - DOT	18,804	2.35	\$43,766.40	\$0.00	\$43,766.40
STATLER TISSUE	1,210	2.35	\$2,843.50	\$1,000.00	\$3,843.50
STOP & SHOP CO.	32	2.35	\$75.20	\$500.00	\$575.20
STRATHAM TIRE	17	2.35	\$39.85	\$500.00	\$539.85
SUBURBAN PROPANE	485	2.35	\$1,139.75	\$1,000.00	\$2,139.75
SUMMIT PACKAGING	32	2.35	\$411.25	\$185.00	\$596.25
SYNTHETIC LAB	175	2.35	\$404.415	\$1,000.00	\$1,404.415
S. UENT & SHOS	2,568	2.35	\$2,359.40	\$1,000.00	\$3,359.40
S. YAMENICKI	1,004	2.35	\$57,518.60	\$17,000.00	\$74,518.60
S.D. WARENSCOTT PAPER COMPANY	24,478	2.35	\$57,188.60	\$500.00	\$57,688.60
TACC	80	2.35	\$188.00	\$0.00	\$188.00
TAP-O-CORP	180	2.35	\$0.00	\$0.00	\$0.00 (S)

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 OTTAVI & COSS
 KINGSTON STEEL DRUM
 ADMINISTRATIVE RECORD

MCERA V. USEPA, ET AL.
 DEFENDANT PRP ALLOCATION

DEFENDANT	NUMBER OF DRUMS	COST PER DRUM	ALLOCABLE SHARE	SETTLEMENT FEE	TOTAL
TAYLOR EGG PRODUCTS, INC.	22	2.35	\$51.70	\$500.00	\$551.70
TED OF FAXVILLE	20	2.35	\$47.00	\$500.00	\$547.00
TERADYNE COMP	25	2.35	\$58.75	\$500.00	\$558.75
TEX TECH (GLOBE ALBANY)	1,183	2.35	\$2,803.55	\$1,000.00	\$3,803.55
TEXACO	61	2.35	\$143.35	\$500.00	\$643.35
THE CITY BARREL CO.	27,774	2.35	\$65,268.90	\$1,000.00	\$66,268.90
THE DEXTER CORPORATION	110	2.35	\$258.50	\$500.00	\$758.50
TILLOTSON FLUMBER CO	318	2.35	\$147.30	\$500.00	\$1,247.30
TLC OIL COMPANY	253	2.35	\$594.55	\$500.00	\$1,094.55
TORRINGTON CO	1,333	2.35	\$3,132.55	\$1,000.00	\$4,132.55
TRACON INC.	133	2.35	\$0.00	\$0.00	\$0.00 (S)
TRAIL'S END WASTE CO	118	2.35	\$277.30	\$500.00	\$777.30
TRANSWORLD ADHESIVES	5,890	2.35	\$13,841.50	\$1,000.00	\$14,841.50
T.J. CLAVEAU	100	2.35	\$235.00	\$500.00	\$735.00
UNIROVAL CHEMICAL	2,919	2.35	\$6,859.85	\$1,000.00	\$7,859.85
UNITED BARREL & COOPERAG	15,190	2.35	\$35,696.50	\$1,000.00	\$36,696.50
UPS	3	2.35	\$7.05	\$500.00	\$507.05
USMESHART CORPORATION	42,075	2.35	\$98,876.25	\$0.00	\$98,876.25
U.S. SAMICA	1,058	2.35	\$2,481.60	\$1,000.00	\$3,481.60
VALJOHN CORP	54	2.35	\$126.90	\$0.00	\$126.90
VISI FLASH RENTALS	35	2.35	\$82.25	\$500.00	\$582.25
VULPLEX INC.	128	2.35	\$500.80	\$500.00	\$1,000.80
WALLACE ARHOLD	808	2.35	\$2,089.15	\$1,000.00	\$3,089.15
WATERLAC	16,355	2.35	\$38,434.25	\$1,000.00	\$39,434.25
WEARGUARD CORP, EASTERN UNIFORM	119	2.35	\$279.55	\$500.00	\$779.55
WESTCOTT FORD	175	2.35	\$411.25	\$500.00	\$911.25
WESTERN ELECTRIC	9,448	2.35	\$22,202.80	\$1,000.00	\$23,202.80
WESTERN OCEANIC	157	2.35	\$368.95	\$500.00	\$868.95
WESTFIELD COATINGS CORP.	15,487	2.35	\$36,294.45	\$1,000.00	\$37,294.45
WESTINGHOUSE ELECTRIC CO	117	2.35	\$274.95	\$500.00	\$774.95
WHITE & BAGLEY	38,750	2.35	\$91,062.50	\$1,000.00	\$92,062.50
WHITMAN BAG CO	2,115	2.35	\$4,970.25	\$1,000.00	\$5,970.25
WILLIAMS CADILLAC	18	2.35	\$37.60	\$500.00	\$537.60
WINDSOR EMBROIDERY DIV/IA FLETCHER	430	2.35	\$1,010.50	\$1,000.00	\$2,010.50
WOBLURN BARREL	1,788	2.35	\$4,201.80	\$500.00	\$4,701.80
WORCESTER BROTHER CO.	137	2.35	\$521.85	\$500.00	\$1,021.85
WYLE TAYLOR	2,349	2.35	\$5,520.15	\$1,000.00	\$6,520.15
W.A. WOOD	32,179	2.35	\$75,620.65	\$1,000.00	\$76,620.65

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MCERA V. USEPA, ET AL.
 DEFENDANT PRP ALLOCATION

<u>DEFENDANT</u>	<u>NUMBER OF DRUMS</u>	<u>COST PER DRUM</u>	<u>ALLOCABLE SHARE</u>	<u>SETTLEMENT FEE</u>	<u>TOTAL</u>
W.F. JANNENE	29	2.35	\$68.15	\$500.00	\$568.15
W.R. GRACE	17,077	2.35	\$40,130.95	\$1,000.00	\$41,130.95

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