



State of Ohio Environmental Protection Agency

**STREET ADDRESS:**

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**MAILING ADDRESS:**

P.O. Box 1049  
Columbus, OH 43216-1049

March 24, 2010

Mr. John Whitacre  
Rees Plating Company  
2309 Colonial Parkway Northeast  
Massillon, Ohio 44646

Rees Plating Company  
5020 Southway St. S.W.  
Canton, Ohio 44706

**Re: Rees Plating Company  
OHD004463998  
Financial Assurance Records Review**

Dear Mr. Whitacre,

On March 23, 2010, I completed a review of hazardous waste financial assurance documentation for the Rees Plating Company regarding its business operations at 5020 Southway Street, Canton, Ohio (Facility). I conducted my review pursuant to Ohio Administrative Code (OAC) rules 3745-55-42 through 3745-55-47 and the 2005 Consent Order (Consent Order and Final Judgment, December 29, 2005, *State of Ohio, ex. Rel. Jim Petro Attorney General of Ohio, Plaintiff, vs. Rees Plating CO., et al. Defendants*, Stark County Court of Common Pleas, Case No. 2005CV04456, Judge Haas).

As reiterated in Ohio EPA's July 19, 2009, letter to you, Rees Plating and John Whitacre need to close all unpermitted hazardous waste units in the Facility. Units known to be subject to closure include:

- Container Storage Area located in the portion of the Facility formerly housing the hazardous waste storage tanks;
- Concrete Collection Trench on the eastern portion of Facility; and
- Container Storage Area located near the Facility's loading dock.

In addition, Rees Plating and John Whitacre need to, at a minimum, develop a closure cost estimate, establish and maintain financial assurance for closure, and establish and maintain third party liability coverage for the Facility. These requirements are detailed in OAC rules 3745-55-42, 3745-55-43 and 3745-55-47, respectively. If it is your intention to claim an inability to pay for completing closure and establishing financial assurance, Ohio EPA will need to review financial statements, tax returns and related materials from the last five years. We remain willing to work with you on closure and financial assurance, but have serious concerns that

Ted Strickland, Governor  
Lee Fisher, Lieutenant Governor  
Chris Korleski, Director

Mr. John Whitacre  
Rees Plating Company  
Page 2 of 2

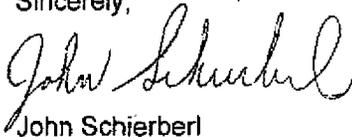
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Rees Plating and John Whitacre remain in violation of the 2005 Consent Order and the aforementioned rules, and most importantly, that no apparent progress is being made toward closure. Ohio EPA's Division of Hazardous Waste Management (DHWM) has notified the Office of the Ohio Attorney General of your non compliance with the 2005 Order.

More financial assurance information is available for review on DHWM's website at <http://www.epa.state.oh.us/dhwm/FinancialAssurance.aspx>, and from US EPA at <http://www.epa.gov/epawaste/hazard/tsd/td/tdu/financial/facover.htm>.

If you have any related questions or concerns please feel free to contact me at (614) 644-2955 or [john.schierberl@epa.state.oh.us](mailto:john.schierberl@epa.state.oh.us).

Sincerely,



John Schierberl  
Compliance Assurance Section  
Division of Hazardous Waste Management

ec: Bill Lutz, NEDO, DHWM  
Kristina Durnell, CO, DHWM  
Brian Ball, EES, AGO  
Tammy Heffelfinger, CAS, DHWM

**NOTICE:** Ohio EPA's failure to list specific deficiencies or violations in this letter does not relieve your company from having to comply with applicable regulations.