



State of Ohio Environmental Protection Agency

STREET ADDRESS:

Lazarus Government Center
50 W. Town St., Suite 700
Columbus, Ohio 43215

TELE: (614) 644-3020 FAX: (614) 644-3184
www.epa.state.oh.us

MAILING ADDRESS:

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

March 26, 2008

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OHIO EPA

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DIV. OF HAZARDOUS
WASTE MGT.

John Simon
President
Industrial Recovery Capital Corporation of Ohio, L.L.C.
11911 Freedom Drive, Suite 900
Reston, VA 20190

**RE: Eljer Park, Marysville (OHD004495545)
Financial Assurance
Notice of Violation**

Dear Mr. Simon:

On March 23, 2007, I completed a review of the financial assurance documentation file for the Industrial Recovery Capital Corporation of Ohio, L.L.C.'s (IRCC) facility referenced above. I evaluated your facility for compliance with financial assurance requirements for post-closure set forth in the Ohio Administrative Code (OAC) rules 3745-66-45.

The most recent financial assurance documents were received by Ohio EPA on October 26, 2007. To demonstrate compliance with financial assurance for post-closure, IRCC uses a trust fund. IRCC established a trust fund on October 5, 2007 with United Bank of Vienna, Virginia for \$25,000.00.

Upon review of the financial assurance documentation, the following violations were found:

OAC 3745-55-44(B) requires post-closure care costs to be adjusted by using an inflation factor or to be calculated in "current dollars". It appears that IRCC has calculated the cost for future post-closure care using the current value of money. This is not the same as the current dollars. Your current annual cost, as of October 5, 2007, was \$1,263. After 2007, IRCC would have 23 years of post-closure costs remaining. This would equate to \$29,049.00, therefore IRCC needs to increase the trust funding to reflect this cost. Each year IRCC must recalculate the post-closure cost.

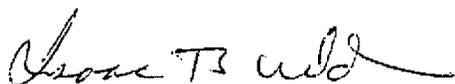
OAC 3745-55-45 requires that IRCC submit an original signed duplicate of the trust fund that was established for financial assurance coverage. Ohio EPA received a copy of the trust fund document. Please submit a duplicate copy of the signed original.

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

OAC 3745-66-43 and Consent Order paragraph 5(c) require that Schedule A of the trust agreement be updated within sixty days after a change in the amount of the current closure cost estimate. Ohio EPA records indicate that the Schedule A has not been updated since August 5, 1994.

OAC 3745-66-47 requires that a liability coverage mechanism be established for the yet to be certified closed units.

Sincerely,



Isaac B. Wilder
Compliance Assurance Section
Division of Hazardous Waste Management

cc: Ron Shadrach, DHWM, NWDO
Tammy McConnell, RISS
Brian Ball, AGO

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.