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State of Ohio Environmental Protection Agency

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Columbus, OH 43216-1049

March 31, 2010

Louis Naugle
Reed Smith
435 Sixth Avenue
Pittsburgh, PA 15219-1886

Re: **Eljer Plumbingware, Inc. (OHD018297523)**
Financial Record Review
Notice of Violation

Dear Mr. Naugle:

On March 29, 2010, I completed a review of the financial assurance documentation on file for the Eljer Plumbingware, Inc. (Eljer) facility in Salem, Ohio. I evaluated the facility for compliance with Ohio Administrative Code (OAC) rules 3745-66-44 and 3745-66-45 and Director's Final Findings and Orders (Orders) dated September 11, 1996. The Orders required Eljer to purchase an annuity policy to comply with financial assurance requirements.

To demonstrate compliance with financial assurance requirements for post-closure care, Eljer established the following:

- Annuity policy, (No. S02652945) whereby Ohio EPA is the annuitant and the insurer is the Life Insurance Company of Virginia. This annuity, dated January 1, 1996, makes annual payments into a trust account for the purposes of post-closure care.
- The trust account was established with Texas Commerce Bank, N.A., currently JP Morgan Chase Bank (JP Morgan). The account is maintained under Account No. 304865494. **The current value of the account is unknown as JP Morgan has not supplied the required annual evaluation.**

On September 26, 2008, you submitted a post-closure cost estimate, on behalf of Eljer, of \$644,895.00.

In response to a request from me, you supplied an annual accounting of trust account No. 304865494 of \$298,239.15 for August 30, 2008.

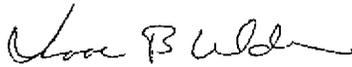
Upon review of the financial assurance documentation, the following violation was found:

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OAC 3745-66-44(B): The post-closure cost annual update has not been updated for inflation since 2008. The implicit price deflator needs to be applied annually to the post-closure cost estimate.

If you have any questions do not hesitate to contact me at (614)644-3067.

Sincerely,



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

cc: Paul Dolensky, DHWM, NEDO
Kristina Durnell, DHWM, RISS