



State of Ohio Environmental Protection Agency

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September 15, 2010

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

**RE: ELJER PLUMBINGWARE, INC., OHD018297523
FINANCIAL RECORD REVIEW
RETURN TO COMPLIANCE**

Dear Mr. Nagle:

On September 15, 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 value of the account as of August 31, 2010 is \$298,516.66.

The following financial assurance documentation has been submitted since my last review:

- A post-closure cost estimate of \$603,469.00 was submitted by you, on behalf of Eljer, on September 1, 2008.
- An account statement for Account No. 304865494, for the month of May, 2010, was submitted by J. P. Morgan Chase on June 28, 2010.

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

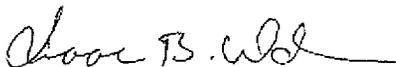
- Monthly statements for Account No. 304865494 for the months of July 2010 and August 2010 were submitted by J. P. Morgan Chase.

It appears that J. P. Morgan Chase is currently complying with the trust agreement requirement of annual accounting.

Based upon review of the documentation noted above, Eljer Plumbingware, Inc. is in compliance with Ohio's financial assurance requirements and has returned to compliance for the violation of OAC 3745-66-44(B) cited in my March 31, 2010 Notice of Violation Letter.

If you have any questions, or need further clarification of any matter mentioned in this letter, please do not hesitate to contact me at (614) 644-3067 or at isaac.wilder@epa.state.oh.us.

Sincerely,



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

cc: Paul Dolensky, DHWM, NEDO

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.