



State of Ohio Environmental Protection Agency

Central Files

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January 14, 2009

Michael E. Long, Manager Environmental Compliance
AcelorMittal Steel USA, Inc.
3250 Interstate Drive
Richfield, Ohio 44286-9000

Re: **AcelorMittal Steel USA, Inc.**
OHD004218673 - ISG Cleveland, Inc.
OHD046203774 - ISG Cleveland West Properties, Inc.

Dear Mr. Long:

On September 24, 2008, I completed a review of the financial assurance documentation on file for the AcelorMittal Steel USA, Inc. (Acelor) facilities referenced above. I evaluated the facilities for compliance with financial assurance and liability requirements set forth in the Ohio Administrative Code (OAC) rules 3745-55-42 through 3745-55-51.

On June 25, 2007, Ohio EPA received a financial assurance submittal from you consisting of a financial guarantee for closure, post-closure and liability coverage. The financial guarantee documentation for 2008 was due within 90 days of the end of your 2007 fiscal year which ended on December 31, 2007.

On December 15, 2008, Ohio EPA received a financial guarantee for 2008. This guarantee has updated closure and post closure cost figures but still contains the errors and omissions I noted in my letter to you dated October 2, 2008.

Upon review of the financial assurance documentation, I found that Acelor has failed to submit a detailed closure or post-closure cost estimate for the two facilities referenced above since March 30 2007, in violation of OAC Rule 375-55-42(B).

Acelor has returned to compliance for the violations of OAC Rules 3745-55-43, 3745-55-45 and 3745-55-47 noted in my October 2, 2008 letter.

Area of concern: The financial guarantee and recitals submittal by you deviated from the required wording in several areas:

The Chief Financial Officers letter contains the following errors and/or omissions:

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

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- "sudden" before "accidental" in the second paragraph;
- "identified above is" missing after "Firm" in the 3rd paragraph as well as sections 1., 2., 3., and 4;
- "Is" is missing after "Firm" in the 4th paragraph;
- "or liability coverage" is missing after "post-closure care" in sections 1., and 2; and

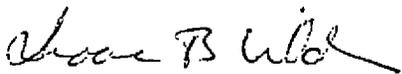
The recitals contain the following errors and/or omissions:

- Guarantee for Closure or Post-closure Care: 3745-248 needs to be replaced with 3745-256 in section 4. and 8.
- Guarantee for Liability Coverage: 4(c)(2)(a) and (b) need to be replaced with 4(c)(2)(A) and (B).

Please address the errors noted above in your next submittal which is due by March 31, 2009.

If you have any questions regarding this letter or financial assurance regulations, please feel free to call me at (614)644-3067.

Sincerely,



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

cc: Kristina Dumell, ITTS, DHWM
Todd Surrena, DHWM, NEDO