



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

January 14, 2009

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

OHD 046 203 774
NDV

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 Korteski, Director



- "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 Durnell, ITTS, DHWM
Todd Surrena, DHWM, NEDO



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MAILING ADDRESS:

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

July 10, 2007

OHD 046 203 774
RTC of 6-12-07 NOV
Re: Mittal Steel USA, Inc.
OHD004218673 - ISG Cleveland, Inc.
OHD046203774 - ISG Cleveland West Properties, Inc.
Financial Assurance

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

Dear Mr. Long:

On June 13, 2007, I completed a review of the financial assurance documentation on file for the International Steel Group, Inc.'s (ISG) 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.

Upon review of the financial assurance documentation, I found that Mittal had failed to submit financial assurance for closure and post-closure, in violation of OAC 3745-55-43 and OAC 3745-55-45 and had also failed to provide liability coverage in violation of OAC 3745-55-47.

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. With this submittal Mittal has returned to compliance for the violations of OAC 3745-55-43, OAC 3745-55-45 and OAC 3745-55-47 cited in my June 12, 2007 notice of violation letter.

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

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

- "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
- "This firm is not required to file a Form 10K....." I believe this is incorrect.

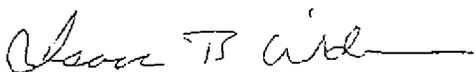
Michael E. Long
Manager Environmental Compliance
Mittal Steel USA, Inc.
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The recitals contain the following errors and/or omissions:

- 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).

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: Tammy McConnell, ITTS, DHWM
Todd Surrena, DHWM, NEDO

keyword: jms; Mittal Steel Group FRR 08

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.