



064/039

State of Ohio Environmental Protection Agency

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Columbus, Ohio 43215

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

April 23, 2008

W.J. Kandel
Solvay Advanced Polymers LLC
P.O. Box 446
Route 7 South
Marietta, Ohio 45750-0446

**RE: Solvay America (OHD 981 529 688)
Solvay Advanced Polymers, LLC
(FKA BP Amoco Polymers)**

Dear W.J. Kandel:

On April 23, 2008, Ohio EPA conducted a financial assurance review of the Solvay Advanced Polymers, LLC (Solvay) Marietta Plant formerly known as BP Polymers. I evaluated the facility for compliance with closure/post-closure cost estimate, closure/post-closure financial assurance requirements and liability coverage as set forth in Ohio Administrative Code (OAC) rules 3745-55-42 through 3745-55-47 and Permit Conditions A.27, B.36, B.37 and B.38.

To demonstrate compliance with financial assurance requirements for closure/post-closure care and third-party liability coverage the above facility uses a financial test and a guarantee mechanism. Solvay America, Inc. provided a guarantee on behalf of the above facility. Documentation submitted March 31, 2008 includes a class 1 modification to update financial assurance documents, a chief financial officer's letter, guarantees for closure/post-closure care and liability coverage.

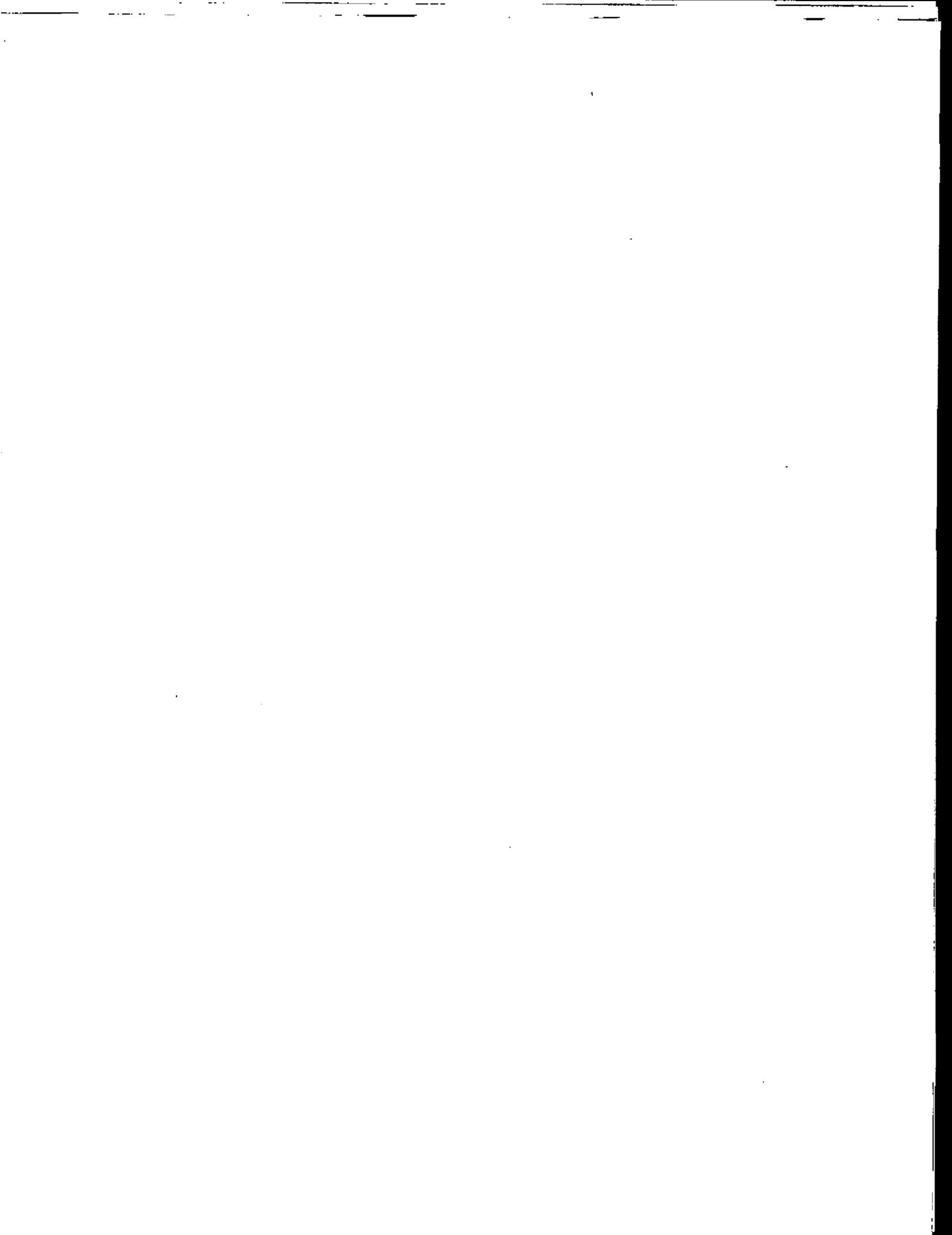
GENERAL CONCERN:

There are several issues of concern with the March 31, 2008 Solvay financial assurance documentation. The CFO letter does not include the auditor's reports. The special auditors report and the annual auditors report must be included with the CFO letter.

In addition, the wording in the CFO letter, specifically below paragraph 5, is not exact. The wording must be identical to paragraph (G) of rule 3745-55-51 of the Ohio Administrative Code (OAC). And the closure cost estimate does not appear to have been updated for inflation. The closure and post-closure cost estimate must be updated annually for inflation .

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







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July 10, 2007

RE: Solvay America
Solvay Advanced Polymers, LLC
(FKA BP Amoco Polymers)
OHD 981 529 688

W.J. Kandel
Solvay Advanced Polymers LLC
P.O. Box 446
Route 7 South
Marietta, Ohio 45750-0446

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OHIO EPA

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DIV. OF HAZARDOUS
WASTE MGT.

Dear W.J. Kandel:

On June 30, 2007, Ohio EPA conducted a financial assurance review of the Solvay Advanced Polymers, LLC (Solvay) Marietta Plant formerly known as BP Polymers. I evaluated the facility for compliance with closure/post-closure cost estimate, closure/post-closure financial assurance requirements and liability coverage as set forth in Ohio Administrative Code rules 3745-55-42 through 3745-55-47 and Permit Conditions A.27, B.36, B.37 and B.38.

To demonstrate compliance with financial assurance requirements for closure/post-closure care and third-party liability coverage the above facility uses a financial test and a guarantee mechanism. Solvay America, Inc. provided a guarantee on behalf of the above facility. Documentation submitted June 6, 2007 includes a chief financial officer's letter, guarantee for closure/post-closure care and liability coverage.

GENERAL CONCERN:

Solvay has consistently been late in submitting financial assurance documentation, i.e. financial test/guarantee. The financial test/guarantee must be submitted 90 days after the company's fiscal year. The company's fiscal year ends December 31. Therefore, the financial test/guarantee must be submitted by March 30. However, the financial test was not received by Ohio EPA until June 14, at least sixty days late. Therefore, the Solvay Advanced Polymers L.L.C. facility was in violation of the OAC rules 3745-55-42 through 3745-55-47 and Permit Conditions A.27, B.36, B.37 and B.38 from April 1, 2007 through June 11, 2007.

For future reference, the financial test/guarantee is due 90 days after the facility's fiscal year. Solvay's financial test is due March 30.

If you have any questions please do not hesitate to contact me at (614) 644-2951.

Sincerely,

Tina Jennings
Compliance Assurance Section
Division of Hazardous Waste Management

cc: Tammy McConnell, RIS, DHWM
Elizabeth Herron, DHWM, SEDO
Marie Jarden, ERAS, DHWM

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

Keyword: solvay frr, jms



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