



State of Ohio Environmental Protection Agency

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February 27, 2008

Mr. John Harnett
EH&S Manager
ESAB North America
801 Wilson Ave.
Hanover, PA 17231-1058

**RE: ESAB Welding and Cutting Products
OHD 000 821 454
Financial Assurance
Notice of Violation**

Dear Mr. Harnett:

On February 27, 2008, I completed a review of the financial assurance documentation on file for the ESAB Welding and Cutting Products' (ESAB) Ashtabula facility referenced above. I evaluated the facility for compliance with post-closure requirements set forth in the Ohio Administrative Code (OAC) rules 3745-66-44 and 3745-66-45.

To demonstrate compliance with post-closure, ESAB uses a Letter of Credit (LOC) with a Standby Trust Agreement. The most recent financial assurance documentation received by the Ohio EPA included: 1) LOC No. DCSLDI712590 issued by HSBC Bank PLC on September 18, 2003 in the amount of \$450,575.00. 2) A Standby Trust Agreement with Wachovia Bank and Trust NA, dated March 15, 1990. 3) A post-closure cost estimate dated June 25, 2006 detailing annual costs of \$15,910.00.

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

Ohio Administrative Code 3745-66-44

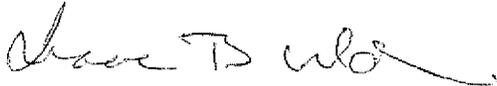
The OAC 3745-44-(E)(1) states that a copy of the facility's current, detailed post-closure cost estimate prepared and maintained in accordance with OAC rules 3745-44-(A) and (B) must be submitted annually to the director of the Ohio EPA. The annual post-closure costs have not been updated since June 25, 2006. Please update them for inflation and submit this to me in writing.

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

Mr. John Harnett
ESAB North America
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If you have any questions, or need further clarification of any matter mentioned in this letter, please do not hesitate to call me at (614) 644-3067. I will be happy to assist you in any way possible.

Sincerely,



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

cc: Tammy McConnell, RIS, DHWM
Kris Coder, DHWM NEDO
Mr. Herman Madden, ESAB Welding and Cutting Products