# Memo to File

Re: Wheeling Pittsburgh Steel Corp.
OHD082964313 Yorkville , Ohio
OHD010448231 Martins Ferry, Ohio
OHD000810382 Steubenville North
OHD980618177 Steubenville South
Financial Assurance

BW

OHD980 618 177

On May 12, 2008, I completed a review of the financial assurance documentation file for the Wheeling Pittsburgh Steel Corp. (WPS) facilities referenced above. I evaluated the facilities for compliance with financial assurance and liability requirements set forth in OAC rules 3745-55-42, 3745-55-43 and 3745-55-47.

In 2007, WPS met with Ohio EPA personnel and agreed to submit closure plans for the following facilities:

- Yorkville Facility,
- Martins Ferry facility, 2 plans
- Steubenville North Facility
- Steubenville South Facility

Ohio EPA has reviewed the closure plans and they are awaiting approval with modifications by the director. No closure cost estimates were submitted with the plans.

As of this date, Wheeling Pittsburgh Steel Corp. has not submitted any financial assurance documentation for the facilities referenced above.

***Upon review of the financial assurance documentation, the following violations were observed:***

**OAC rule 3745-55-42(A)**
Wheeling Pittsburgh Steel Corp. has failed to submit closure cost estimates to reflect the closure activities to be conducted;

**OAC rule 3745-55-43**
Wheeling Pittsburgh Steel Corp. has failed to provide financial assurance at least equal to the amount of the revised closure cost estimates; and

**OAC rule 3745-55-47(A)**
Wheeling Pittsburgh Steel Corp. has failed to provide liability coverage until such time that closure is certified at the facility.

cc: Kristina, Durnell, RIS, DHWM
Rich Stewart, DHWM, SEDO