



**Environmental
Protection Agency**

John E. Kasich, Governor
Robert F. Sprague, Lt. Governor
Scott J. Walk, Director

August 29, 2012

Mr. Ken Gould
Owens Corning World Headquarters
One Owens Corning Parkway
Toledo, Ohio 43659

**Re: Owens Corning Science and Technology Center
OHD039992516 Granville
Financial Record Review
Notice of Violation**

Dear Mr. Gould:

On August 27, 2012, I completed a review of the financial assurance documentation on file for the Owens Corning's Granville facility. I evaluated your facility for compliance with financial assurance requirements in Ohio Administrative Code (OAC) 3745-54-101, 3745-55-40 through 3745-55-51 and the October 12, 2010 Director's Final Findings and Orders for Corrective Action. The orders require Owens Corning to follow the rules in OAC 3745-55-43 for financial assurance.

To demonstrate compliance with financial assurance requirements for corrective actions, Owens Corning uses the financial test mechanism. The most recent financial documentation for the above referenced facility was received by the Ohio EPA on September 28, 2011 and included the following:

- A chief financial officer's letter; and
- A special report by an independent certified public accountant.

That submittal did not contain a copy of the independent public certified accountant's report on examination of your financial statements for the latest completed financial year as required by OAC 3745-55-43(F)(3)(b)).

Owens Corning also did not supply a detail corrective action cost estimate.

Based upon review of the documentation noted above, Owens Corning is in violation of the following Ohio financial assurance requirements:

OAC 3745-55-42: In order to comply with OAC 3745-55-43, Owens Corning must provide a detailed written cost estimate and update that cost estimate for inflation within 60 days prior to the anniversary date of establishment of the financial instrument.

Mr. Ken Gould
Owens Corning World Headquarters
Page 2

OAC 3745-55-43: Owens Corning's fiscal year ends on December 31. After the initial submittal, of the financial test the owner or operator must send updated information to the director within 90 days after the close of each succeeding fiscal year. Your updated financial test information was due on March 31, 2012.

Owens Corning needs to immediately take the necessary measures to return to compliance with Ohio's environmental laws. Within 14 days of receipt of this letter, Owens Corning is requested to provide documentation to this office including the steps taken to abate the violations cited above. Documentation of steps taken to return to compliance includes written correspondence, updated policies, and photographs, as appropriate, and may be submitted via the postal service or electronically to isaac.wilder@epa.ohio.gov.

Please be advised that violations cited above will continue until the violations have been properly abated. Failure to comply with Chapter 3734 of the Ohio Revised Code and rules promulgated thereunder may result in a civil penalty of up to \$10,000 per day for each violation. It is imperative that you return to compliance. If circumstances delay the abatement of violations, Owens Corning is requested to submit written correspondence of the steps that will be taken and the date when Owens Corning is certain to attain compliance.

If you have any questions, or need further clarification of any matter mentioned in this letter, please do not hesitate to contact me at (614) 644-3067 or at isaac.wilder@epa.state.oh.us.

Sincerely,



Isaac B. Wilder
Financial Assurance & Remediation Unit
Division of Materials and Waste Management

ISW/sw

cc: Melissa Storch, DMWM, CDO
Todd Anderson, Legal

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.