



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 4  
ATLANTA FEDERAL CENTER  
61 FORSYTH STREET  
ATLANTA, GEORGIA 30303-8960

FEB 18 2011

**URGENT LEGAL MATTER --PROMPT REPLY NECESSARY;**  
**SENT VIA UNITED PARCEL SERVICE: NEXT DAY DELIVERY**

Holcomb Creosote Company  
C/o Glyn Holcomb, President  
5013 US Hwy 601  
Yadkinville, North Carolina 27055

Re: General Notice and Information Request Letter and Invitation to Conduct a  
Removal Action at the Holcomb Creosote Site

Dear Mr. Holcomb:

The purposes of this letter are to: (1) notify Holcomb Creosote Company (the "Company") of its potential liability pursuant to Section 107(a) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), 42 U.S.C. §9607 (commonly known as the federal Superfund law), that it may have incurred with respect to the Holcomb Creosote Superfund Site (the Site) located in Yadkinville, Yadkin County, North Carolina; (2) seek information from the Company pursuant to Section 104(e) of CERCLA, 42 U.S.C. § 9604(e); and (3) offer the Company the opportunity to conduct or finance the removal action at the Site described herein.

**Background**

The Site is located at 5016 US Hwy 601, Yadkinville, North Carolina. The Site is the location of a former creosote and wood treating facility, Holcomb Creosote Company, which began operations in the 1950s, and operated until February 2009. The Site is situated between the highway and a tributary of Deep Creek. This tributary feeds into Dobbins Mill Pond at the southern boundary of the facility. The Site is unsecured. A warehouse, office, boiler room, one pressure vessel, a 50'x80' metal building that covers the drip pad, a concrete pit, and impoundment are located on the Site.

On January 20, 2011, the United States Environmental Protection Agency (EPA) conducted a Removal Site Evaluation (RSE) of the Site at the request of the North Carolina Department of Environment and Natural Resources (NCDENR). Sampling conducted by NCDENR revealed sediment contamination. During the RSE, EPA learned that Holcomb Creosote Company has been working with their consultant, Northwest GeoScience, to characterize the Site. Creosote contamination was discovered adjacent to and underneath the concrete pit. EPA observed suspected asbestos insulation around the boiler and at the end of the pressure vessel that was crumbling off and accumulating on the dirt floor. EPA's contractor, the Superfund Technical Assessment and Response Team (START), collected asbestos samples of

the boiler insulation and found that it contained 80% chrysotile. EPA found tanks and an open concrete pit containing waste creosote along with several thousand gallons of virgin creosote, numerous drums, and heavily stained soil. Also, EPA observed a visible sheen in the sediment of the tributary adjacent to the facility.

Based upon the findings during the RSE, EPA initiated an emergency response action to mitigate the ongoing release of hazardous substances to the environment on January 22, 2011. EPA removed and stabilized the sludge in the concrete pit and began mitigation of the friable asbestos around the boiler and pressure vessel. EPA also removed and disposed of mercury discovered in the boiler room.

Now that EPA has stabilized the Site, the emergency action will transition into a removal action, which is described below. EPA is giving Holcomb Creosote Company an opportunity to perform the removal action, as explained below.

### **Explanation of Potential Liability**

Under CERCLA, specifically §§106(a) and 107(a), 42 U.S.C. §§9606(a), and 9607(a), potentially responsible parties (PRPs) may be required to perform cleanup actions to protect the public health, welfare, or the environment. PRPs may also be liable for costs incurred by EPA in cleaning up the site, unless they can show any of the statutory defenses. Such costs may include, but are not limited to, expenditures for investigation, planning, response, and enforcement activities. In addition, PRPs may be required to pay for damages for injury to natural resources, or for their destruction or loss, together with the cost of assessing such damages. Where site conditions present an imminent and substantial endangerment to human health, welfare, or the environment, EPA may also issue an administrative order under CERCLA to require PRPs to commence cleanup activities.

PRPs include current and former owners and operators of a site, as well as persons who arranged for treatment and/or disposal of any hazardous substances found at a site, and persons who accepted hazardous substances for transport and selected the site to which the hazardous substances were delivered. Based on the information collected including documentation showing the release and/or disposal of hazardous substances at the Site, EPA believes that Holcomb Creosote Company may be a PRP and potentially liable under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a) as the owner and operator of the facility for the costs of cleaning up the Site, including all costs incurred by EPA in responding to releases at the Site.

### **Further Removal Action Required**

Now that EPA has stabilized the Site, EPA has determined that the Site can transition into a removal action. The removal action shall include the following: (1) developing and implementing a Site Characterization Plan to further investigate and determine the nature and extent of contamination in the soil and (2) implementing a Removal Action Work Plan (RAWP) to include asbestos abatement, excavation of contaminated soils, removal of contaminated sediment, removal of the contents of all tanks and the pressure vessel, and treatment or disposal

of waste streams according to appropriate industry and regulatory standards. The RAWP shall include at a minimum the following items: (1) Health and Safety Plan, (2) Quality Assurance Project Plan, (3) Contaminated soil excavation plan, (4) Confirmatory asbestos/soil/sediment sampling plan, (5) Contaminated asbestos/soil/sediment treatment and disposal plan, (6) Liquid/sludge disposal plan, and (7) Site restoration plan.

### **Information Request**

EPA seeks your cooperation in providing information and documentation in relation to the contamination of the Site. Pursuant to the authority of Section 104 of CERCLA, and Section 3007 of RCRA, 42 U.S.C. §6927, EPA requests that you, on behalf of the Company respond to the questions set forth in *Enclosure A* attached hereto. Instructions on how to respond to the questions are included in *Enclosure A* as well as definitions that apply to the words appearing in the questions. EPA encourages the Company to give this matter its immediate attention and request that you, on behalf of the Company provide a complete and truthful response to the questions in *Enclosure A* attached hereto **within fourteen (14) calendar days** of your receipt of this letter.

While EPA seeks your cooperation in this investigation, compliance with the Information Request is required by law. Failure to respond fully and truthfully to the Information Request **within fourteen (14) calendar days** of receipt of this letter, or to adequately justify failure to respond, can result in EPA pursuing an enforcement action pursuant to Section 104(e) of CERCLA, and/or Section 3008 of RCRA. Each of these statutes permits EPA to seek the imposition of penalties of up to thirty-seven thousand five hundred dollars (\$37,500.00) for each day of continued noncompliance. In addition, please be advised that providing false, fictitious, or fraudulent statements or representation may subject you and the Company to criminal penalties under 18 U.S.C. §1001. The information the Company provides may be used by EPA in administrative, civil, or criminal proceedings.

Your response should be submitted within the time specified herein and should be mailed to Teresa Mann, Associate Regional Counsel for the Site, at the following address:

United States Environmental Protection Agency  
Region 4, OEA-CERCLA C 13<sup>th</sup> Floor  
61 Forsyth Street, S.W.  
Atlanta, Georgia 30303

This Information Request is not subject to the approval requirements of the Paperwork Reduction Act of 1980, 44 U.S.C. § 3501 *et seq.*

### **PRP Response/ Invitation to Conduct Removal Action/Ability to Pay**

Holcombe Creosote Company is encouraged to contact EPA if the Company is interested in participating in negotiations to perform and/or finance the above described removal action at the Site. If the Company chooses to enter into negotiations with EPA regarding your

performance of the above described removal action, please respond in writing by providing a statement of the Company's willingness and financial ability to conduct the removal action and reimburse EPA for costs already expended, and costs that EPA will incur in overseeing the performance of the removal action. The response is due **within seven (7) calendar days** of your receipt of this letter. EPA will then send the Company a draft Settlement Agreement in order to initiate a period of formal negotiations.

If a response to participate in negotiations is not received by EPA **within seven (7) calendar days**, EPA will assume that Holcomb Creosote Company has decided not to conduct the removal action and reimburse the Superfund for the Site expenditures. Please be aware however, that the Company will remain potentially liable for EPA's costs incurred in undertaking activities pursuant to CERCLA and the National Contingency Plan (NCP) at this Site. EPA may then take appropriate action at the Site, which may include: (1) conducting the removal action and pursuing a cost recovery claim under §107 of CERCLA against the Company or (2) issuing a Unilateral Administrative Order ("UAO") to the Company under Section 106(a) of CERCLA, 42 U.S.C. § 9606, requiring the Company to perform the work. Note that, if the recipients of a UAO refuse to comply, EPA may pursue civil litigation against the recipients to require compliance.

EPA is aware that the financial ability of some PRPs to conduct a removal action and contribute toward the payment of response costs at a site may be substantially limited. If the Company believes, and can document, that the Company falls within this category, the Company may elect to make an inability to pay claim by notifying Ms. Karen Coleman, Enforcement Project Manager, at (404) 562-8853 within the same **seven (7) calendar day period**. Information on "Ability to Pay Settlements" (ATP) is enclosed with this letter as *Enclosure B*, the Company including forms to fill out with information about your finances, including federal tax returns. If EPA concludes that your company has a legitimate inability to conduct a removal action and contribute toward the payment of response costs, EPA may offer an ATP settlement which may reduce the total amount of Site costs.

Please note that, because EPA has a potential claim against you, you must include EPA as a creditor if you file for bankruptcy. EPA reserves the right to file a proof of claim or an application for reimbursement of administrative expenses.

### **Administrative Record**

Pursuant to CERCLA Section 113(k), 42 U.S.C. § 9613(k), EPA will establish the administrative record that will contain documents that will form the basis of EPA's decision on the selection of a response action for the Site. This administrative record will be open to the public for inspection and comment.

### **Resources and Information for Small Businesses**

As the Company may be aware, on January 11, 2002, the Superfund Small Business Liability Relief and Brownfields Revitalization Act was signed into law. This Act contains

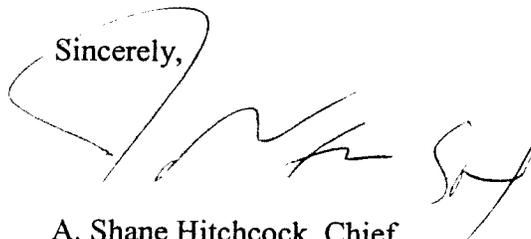
several exemptions and defenses to CERCLA liability, which EPA suggests that all parties evaluate. You may obtain a copy of the law via the Internet at <http://www.epa.gov/swerosps/bf/sblrbra.htm> and review EPA guidances regarding these exemptions at <http://www.epa.gov/compliance/resources/policies/cleanup/superfund>.

EPA has created a number of helpful resources for small businesses. EPA has established the National Compliance Assistance Clearinghouse as well as Compliance Assistance Centers which offer various forms of resources to small businesses. The Company may inquire about these resources and learn more about the Small Business Regulatory Enforcement Fairness Act at [www.epa.gov](http://www.epa.gov). In addition, the EPA Small Business Ombudsman may be contacted at [www.epa.gov/sbo](http://www.epa.gov/sbo).

### **Conclusion**

The factual and legal discussions in this letter are intended solely to provide notice and information, and such discussions are not to be construed as a final EPA position on any matter set forth herein. Due to the seriousness of the problem at the Site and the legal ramifications of your failure to respond properly, EPA strongly encourages the Company to give this matter immediate attention, consider consulting with an attorney, and respond to this letter within the time specified above. If the Company has any legal questions regarding this matter, please contact Teresa Mann, Associate Regional Counsel at (404) 562- 9572. For technical questions regarding the removal action, please contact Karen Buerki at (404) 562- 8747. For any general questions, contact Karen Coleman, Enforcement Project Manager, at (404) 562-8853 prior to the time specified above. We appreciate and look forward to your prompt response to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Shane Hitchcock', written over a large, faint circular stamp or watermark.

A. Shane Hitchcock, Chief  
Emergency Response and Removal Branch

Enclosures: A & B

**Holcomb Creosote Site**  
**ENCLOSURE A**  
**INFORMATION REQUEST**

Instructions

1. Please provide a separate narrative response to each and every question and subpart of a question set forth in this Information Request.
2. Precede each answer with the number of the question to which it corresponds.
3. Provide responses to the best of your ability, even if the information sought was never put down in writing or if the written documents are no longer available. You should seek out responsive information from current and former employees/agents. Submission of cursory responses when other responsive information is available to you will be considered non-compliance with this Information Request.
4. If information or documents not known or not available to you as of the date of submission of a response to this Information Request should later become known or available to you, you must supplement your response to EPA. Moreover, should you find, at any time after the submission of your response that any portion of the submitted information is false or misrepresents the truth, you must notify EPA of this fact as soon as possible and provide EPA with a corrected response.
5. For each document produced in response to this Information Request indicate on the document, or in some other reasonable manner, the number of the question to which it responds and provide true and accurate copies of all such documents.
6. For each and every question contained in this Information Request, identify (see Definitions) the person(s) answering these questions and all persons consulted in the preparation of the answer.
7. For each and every question contained in this Information Request, identify all documents consulted, examined, or referred to in the preparation of the answer or that contain information responsive to the question, and provide true and accurate copies of all such documents.
8. The information requested herein must be provided even though the Respondent may contend that it includes possibly confidential information or trade secrets. You may, if you desire, assert a confidentiality claim covering part or all of the information requested, pursuant to Sections 104(e)(7)(E) and (F) of CERCLA, 42 U.S.C. Sections 9604(e)(7)(E) and (F), Section 3007(b) of RCRA, 42 U.S.C. Section 6927(b), and 40 C.F.R. Section 2.203(b).

If you make a claim of confidentiality for any of the information you submit to EPA, you must prove that claim. For each document or response you claim confidential, you must separately address the following points:

- A. The portions of the information alleged to be entitled to confidential treatment;
- B. The period of time for which confidential treatment is desired (e.g., until a certain date, until the occurrence of a specific event, or permanently);
- C. Measures taken by you to guard against the undesired disclosure of the information to others;
- D. The extent to which the information has been disclosed to others, and the precautions taken in connection therewith;
- E. Pertinent confidentiality determinations, if any, by EPA or other federal agencies, and a copy of any such determinations or reference to them, if available; and
- F. Whether you assert that disclosure of the information would likely result in substantial harmful effects on your business' competitive position, and if so, what those harmful effects would be, why they should be viewed as substantial, and an explanation of the causal relationship between disclosure and such harmful effects.

To make a confidentiality claim, please stamp, or type, "confidential" on all confidential responses and any related confidential documents. Confidential portions of otherwise non-confidential documents should be clearly identified. You should indicate a date, if any, after which the information need no longer be treated as confidential. Please submit your response so that all non-confidential information, including any redacted versions of documents are in one envelope, and all materials for which you desire confidential treatment are in another envelope.

All confidentiality claims are subject to EPA verification. It is important that you satisfactorily show that you have taken reasonable measures to protect the confidentiality of the information and that you intend to continue to do so, and that it is not and has not been obtainable by legitimate means without your consent. Information covered by such claim will be disclosed by EPA only to the extent permitted by CERCLA Section 104(e). If no such claim accompanies the information when it is received by EPA, then it may be made available to the public by EPA without further notice to you. Personnel and medical files, and similar files the disclosure of which to the general public may constitute an invasion of privacy, should be segregated from your responses, included on separate sheet(s), and marked as "Personal Privacy Information."

9. If you have objections to some or all the questions within the Information Request letter, you are still required to respond to each of the questions.

## Definitions

The following definitions shall apply to the following words as they appear in any part of this mailing:

1. The term “you” or “Respondent” shall mean Holcomb Creosote Company.
2. The term "person" shall have the same definition as in Section 101(21) of CERCLA: an individual, firm, corporation, association, partnership, consortium, joint venture, commercial entity, United States Government, State, municipality, commission, political subdivision of a State, or any interstate body.
3. The terms the "Site" or the "facility" shall mean the former creosote and wood treating facility, Holcomb Creosote Company and include the property located at 5016 US Hwy 601, Yadkinville, North Carolina.
4. The term “hazardous substance” shall have the same definition as that contained in Section 101(14) of CERCLA and includes any mixtures of such pollutants and contaminants with any other substances. Petroleum products mixed with pollutants and contaminants are also included in this definition.
5. The term “pollutant or contaminant” shall include, but not be limited to, any element, substance, compound, or mixture, including disease-causing agents, which after release into the environment will or may reasonably be anticipated to cause death, disease, behavioral abnormalities, cancer, genetic mutation, physiological malfunctions (including malfunctions in reproduction) or physical deformations; except that the term “pollutant or contaminant” shall not include petroleum.
6. The term "identify" means, with respect to a natural person, to set forth: (a) the person's full name; (b) present or last known business and home addresses and telephone numbers; (c) present or last known employer (include full name and address) with title, position or business.
7. The term "identify" means, with respect to a corporation, partnership, business trust or other association or business entity (including a sole proprietorship), to set forth its full name, address, legal form (e.g., corporation, partnership, etc.), organization, if any, and a brief description of its business.
8. The term “company” shall mean any business entity, however formally or informally organized, which has ever existed, regardless of its current status.

9. The term "identify" means, with respect to a document, to provide its customary business description, its date, its number, if any (invoice or purchase order number), the identity of the author, addressor, addressee and/or recipient, and the substance or the subject matter.
10. The terms "document" and "documents" shall mean any object that records, stores, or presents information, and includes writings of any kind, formal or informal, whether or not wholly or partially in handwriting, including by way of illustration and not by way of limitation, any invoice, manifest, bill of lading, receipt, endorsement, check, bank draft, canceled check, deposit slip, withdrawal slip, order, correspondence, record book, minutes, memorandum of telephone and other conversations including meetings, agreement and the like, diary, calendar, desk pad, scrapbook, notebook, bulletin, circular, form, pamphlet, statement, journal, postcard, letter, telegram, telex, report, notice, message, analysis, comparison, graph, chart, interoffice or intra office communications, photostat or other copy of any documents, microfilm or other film record, any photograph, sound recording on any type of device, any punch card, disc or disc pack; any tape or other type of memory generally associated with computers and data processing (together with the programming instructions and other written material necessary to use such punch card, disc, or disc pack, tape or other type of memory and together with printouts of such punch card, disc, or disc pack, tape or other type of memory); and (a) every copy of each document which is not an exact duplicate of a document which it produces, (b) every copy which has any writing, figure or notation, annotation or the like on it, (c) drafts, (d) attachments to or enclosures with any document, and (e) every document referred to in any other document.
11. The terms "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of this Information Request any information which might otherwise be construed to be outside its scope.
12. All terms not defined herein shall have their ordinary meaning, unless such terms are defined in CERCLA, RCRA, 40 C.F.R. Part 300, or 40 C.F.R. Parts 260-280, in which case, the statutory or regulatory definitions shall apply.
13. The term "release" has the same definition as that contained in Section 101(22) of CERCLA, 42 U.S.C. Section 9601(22), and includes any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping, or disposing into the environment, including the abandonment or discharging of barrels, containers, and other closed receptacles containing any hazardous substance or pollutant or contaminant.
14. The terms "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of this Information Request any information which might otherwise be construed to be outside its scope.

15. The term "arrangement" means every separate contract or other agreement between two or more persons.
16. The terms "transaction" or "transact" mean any sale, transfer, giving, delivery, change in ownership, or change in possession.
17. Words in the masculine shall be construed in the feminine, and vice versa, and words in the singular shall be construed in the plural, and vice versa, where appropriate in the context of a particular question or questions.
18. All terms not defined herein shall have their ordinary meaning, unless such terms are defined in CERCLA, RCRA, 40 C.F.R. Part 300, or 40 C.F.R. Parts 260-280, in which case, the statutory or regulatory definitions shall apply.

## Questions

1. Identify the primary contact person(s) to whom EPA may send future correspondence by:
  - A. Full name and title;
  - B. Mailing address and physical address; and
  - C. Daytime telephone number.
2. Identify the state of incorporation of Holcomb Creosote Company.
3. Is the company dissolved or no longer in operation?
4. If the answer to question 3 is yes, describe the circumstances surrounding the dissolution of Holcomb Creosote Company or the closure of Holcomb Creosote Company, including in your answer the following:
  - A. the exact date of dissolution or closure of the business;
  - B. the names and addresses of any and all shareholders at the time of dissolution or closure of the business ;
  - C. the value of all assets distributed to each shareholder as a result of the dissolution or closure of the business ;
  - D. the final disposition of all assets, liabilities, and shares of Holcomb Creosote Company;
  - E. the identity of all parties to any transactions relating to or arising out of the dissolution or closure of the company; and
  - F. the identity of all documents relating to the dissolution or closure of the company.
5. State whether any business records of Holcomb Creosote Company are still in existence. If the answer is yes, state the location of these records and produce:
  - A. all documents relating to the disposal of any wastes; and
  - B. all documents relating to the disposal of any hazardous substances, hazardous waste or solid waste at the Site.
6. Identify any successor corporations or other entities of Holcomb Creosote Company.
7. If Holcomb Creosote Company was a subsidiary of another corporation, identify such other corporation and state the dates during which the parent/subsidiary relationship existed and the names and addresses of that corporation's president, chairman of the board and other officers.
8. Describe any asset purchase agreements, whereby some or all of the assets of Holcomb Creosote Company were ever sold to any other entity, including the date(s), the companies involved and the terms of such asset purchase agreement(s).

9. Identify all any and all shareholders, officers, and directors of Holcomb Creosote.
10. Identify all past and present employees of Holcomb Creosote.
11. Provide a list of all property and casualty insurance policies (e.g., comprehensive general liability, environmental impairment liability, and automobile liability policies) ever held by Holcomb Creosote Company or its subsidiaries or parent company or the owner of the property on which Holcomb Creosote operated. Specify the insurer, policy number, effective dates, and state the per occurrence policy limits for each policy and produce a copy of the policies.
12. Provide the names, current address, and current telephone number of any person or business entity who has been in any way responsible for keeping the financial records of Holcomb Creosote Company.
13. Please provide copies of financial statements, shareholder's reports, financial audits, or other financial reports showing assets, profits, liabilities, and financial status, for the last seven years, for Holcomb Creosote Company. If you do not have copies within your possession or control, identify the current custodian of such documents.
14. State whether any financial reports or balance sheets on the assets and liabilities of Holcomb Creosote Company have been prepared during the past seven years. If so, identify each financial report and balance sheet by stating when and by whom it was prepared, whose finances it assessed, and for what purpose it was prepared. A copy of each report or balance sheet described should be provided.
15. Identify all of the current assets and liabilities for Holcomb Creosote Company including the location of each tangible asset.
16. Provide copies of all income tax returns, including all attachments thereto, submitted by Holcomb Creosote Company to the Internal Revenue Service, the State of North Carolina, and any other state in which tax returns were filed for the last seven years.
17. Identify any nontaxable income of the officers or directors of Holcomb Creosote Company including municipal or tax-exempt bonds. Itemize any such income for the duration of each officer's term.
18. Identify all vehicles, personal property, and equipment [e.g., cars, motor boats, rare collection] with an estimated value in excess of \$1,000 held by Holcomb

Creosote Company and state the estimated value for each. Please provide year, make and model of each, if applicable.

19. Provide legible copies of any and all loan applications submitted to banks or other lending institutions by Holcomb Creosote Company in the last seven years.
20. Identify all checking accounts, savings accounts, money market accounts, lines of credit, certificates of deposit, bonds, stocks and other securities owned or maintained by or on behalf of Holcomb Creosote Company at any time from for the last seven years. State the specific owner, the account number, and approximate current balance or value for each. Include contact information for each financial institution, whether within the United States or not.
21. Provide legible copies of any check registers or deposit books kept for Holcomb Creosote Company for the last seven years.
22. Identify any retirement/pension plans or profit-sharing plans to which Holcomb Creosote Company contributed over the last seven years. Itemize any contributions to such profit-sharing plans over the same time period.
23. Itemize all payments of any kind, including salaries, dividends, profits, stock options, liquidations, loan repayments, bonuses, awards, gifts, and any other type of transfer, whether earned or unearned, to any director or officer of Holcomb Creosote Company for the duration of each officer's term.
24. Has Holcomb Creosote Company conveyed or transferred, by gift or otherwise, any asset or property? If so, fully identify the asset or property, its value, and the date of transfer. Fully identify the person or entity receiving the asset or property.
25. Describe the nature of Glyn Holcomb's relationship with Holcomb Creosote Company.
26. Were routine meetings held between the officers, directors, or employees of Holcomb Creosote regarding the operations of the Facility? If so, explain when those meetings were held and who attended the meetings.
27. Identify all employees, officers or directors of Holcomb Creosote who managed, directed, or conducted environmental operations at the Company.
28. Identify all employees, officer, or directors who had responsibility for the environmental compliance or implementation of environmental policy at the Site or Facility?

29. Identify all of Holcomb Creosotes environmental policies and/or compliance policies, and produce copies of each.
30. Did Holcomb Creosote create any reports or other type documents that referred to or referenced the company's waste disposal practices? If the answer is yes, produce all of those reports.
31. Identify all persons at the company who received reports or other documents that referred to or referenced the waste disposal practices of the company. Please state:
  - A. When such reports or documents were provided to the persons identified
  - B. Who originated such reports;
  - C. Who such reports were directed to; and
  - D. The content of such reports. If such reports are in your possession or control, submit copies of such reports to EPA.
32. Describe all environmental training that was provided to the directors, officers, or employees of Holcomb Creosote Provide a complete description of each training, including the nature of the training, who it was offered to, who participated in it (both as instructors and instructees), and when and where it was conducted.
33. Are you aware of any leaks, spills or releases, or threats of releases of any kind into the environment of hazardous substances, pollutants, contaminants, or materials that have occurred or may occur at or from the Site? If the answer to any part of the question is yes, provide the following information:
  - A. Dates of when such releases occurred;
  - B. How the releases occurred;
  - C. What hazardous materials were released;
  - D. What amount of each such hazardous material was released;
  - E. Where the releases occurred;
  - F. Any and all activities undertaken by you in response to each such release;
  - G. Any and all investigations of the circumstances, nature, extent, or location of each such release including, the results of any soil, water (ground or surface), or air testing that was undertaken;
  - H. Produce copies of any photographs taken of the facility or leaks, spills or releases.
34. Describe any and all activities (i.e environmental investigations, assessments) undertaken by you or any other officer or director of Holcomb Creosote Company to address the leaks, spills, releases or threats of releases of any kind

into the environment of hazardous substances, pollutants, contaminants, or materials at the Site and provide any and all documentation of such activities.

35. Identify all persons (i.e. respondent, respondent's current or previous employees, agents, previous owners, leasee(s) and their associated employees, contractors, broker, middleman, consultants and/or agents), with knowledge, documentation, or other information about the Site operations and waste disposal activities, and/or the leaks, spills, or releases identified in response to question number 33, and provide the following information:
- A. Company name and/or name of an individual party;
  - B. Contact person including their title or position;
  - C. Daytime telephone number; and  
Mailing and physical address
36. If any of the documents requested are not in your possession, custody, or control, or easily attainable, identify the persons from whom such information or documents may be obtained, and/or identify where such records would be physically located? Please include a narrative description, along with a physical address. If the records were destroyed, provide the following:
- A. Your company's document retention policy;
  - B. A description of how the records were destroyed (burned, trashed, etc.) and the approximate date of destruction;
  - C. A description of the type of information that would have been contained in the documents;
  - D. The name, job title and most current address known by you of the person(s) who would have produced these documents, the person(s) who would have been responsible for the retention of these documents; the person(s) who would have been responsible for the destruction of these documents; and the person(s) who had and/or still may have the originals or copies of these documents.
37. If you know of any other persons other than those you have already identified, who may be able to provide a more detailed or complete response to any Question contained herein or who may be able to provide additional responsive documents, identify such persons by providing those persons' names, current mailing addresses, current telephone numbers, and the additional information or documents that they may have.



ENCLOSURE B

## FINANCIAL STATEMENT OF CORPORATE DEBTOR

Submitted for Government  
Action on Claims Due  
To the United States

(Use Additional Sheets Where Needed)

1. Name (Debtor) \_\_\_\_\_ Type For Profit ( )  
Not for Profit ( )

2. Business Address  
Street City State Zip

Note: Attach Schedule of all Business Addresses

3. Foreign \_\_\_\_\_ Domestic

4. Legal form of business organization during last five (5) years.

\_\_\_\_\_ Corporation

\_\_\_\_\_ Subchapter S Corporation

\_\_\_\_\_ Partnership

\_\_\_\_\_ Proprietorship

\_\_\_\_\_ Trust

\_\_\_\_\_ Other?

5. State of incorporation \_\_\_\_\_ Date of incorporation

6. Name of registered agent

7. Address of registered agent

8. Name and address of principal stockholders. Number of shares owned by each. (If more than 8 shareholders, list only those with 5% or more stock ownership.) Total outstanding shares \_\_\_\_\_.

	<u>Name</u>	<u>Address</u>	<u>Shares</u>
(1)	_____	_____	_____
(2)	_____	_____	_____
(3)	_____	_____	_____
(4)	_____	_____	_____
(5)	_____	_____	_____
(6)	_____	_____	_____
(7)	_____	_____	_____
(8)	_____	_____	_____

9. (A) Name and address of current (and for previous five years) officers and number of shares held by each.

	<u>Name</u>	<u>Address</u>	<u>Shares</u>	<u>Terms</u>
(1)	_____	_____	_____	_____
(2)	_____	_____	_____	_____

(3)	_____	_____	_____	_____
(4)	_____	_____	_____	_____
(5)	_____	_____	_____	_____
(6)	_____	_____	_____	_____
(7)	_____	_____	_____	_____
(8)	_____	_____	_____	_____
(9)	_____	_____	_____	_____
(10)	_____	_____	_____	_____

9. (B) Name and address of current (and for previous five years) members of board of directors and number of shares held by each.

	<u>Name</u>	<u>Address</u>	<u>Shares</u>	<u>Terms</u>
(10)	_____	_____	_____	_____
(2)	_____	_____	_____	_____
(4)	_____	_____	_____	_____
(5)	_____	_____	_____	_____
(6)	_____	_____	_____	_____

- (7) \_\_\_\_\_
- (8) \_\_\_\_\_
- (9) \_\_\_\_\_
- (10) \_\_\_\_\_
- (11) \_\_\_\_\_

10. Has this organization ever issued a prospectus for the sale of stock? (Yes ( )). List date, number, and type of shares for each prospectus during the last five years.

(A) Registration on national or local stock exchange(s). (Give details, including date of registration and/or delisting).

- (1)
- (2)

(B) Total authorized shares for each type issued and present market value per share on each type of stock (or book value if not actively traded).

	<u>Type of Shares</u>	<u>Total Shares</u>	<u>Book Value</u>	<u>Market Value</u>
(1)	_____	_____	_____	_____
(2)	_____	_____	_____	_____
(3)	_____	_____	_____	_____

(4) \_\_\_\_\_

(C) Total outstanding shares of each type of stock currently being held as treasury stock.

(D) Total outstanding shares of each type of stock.

(E) Amount of bonded debt and principal bondholders.

12. List states and municipalities to which taxes have been paid and/or are being paid. Describe nature and amount of such taxes, state most recent year of payment thereof and whether tax payments are current.

13. Has this organization filed United States income tax returns during the last 5 years?  
Yes ( ) No ( )

To which Internal Revenue Service Office(s)

What years?

Are Federal taxes current? Yes ( ) No ( )

Provide income tax returns for the latest five (5) years.

14. Name and address of:

(A) Organization's Independent Certified Public Accountants

(B) Attorney(s) retained by organization from:

\_\_\_\_\_ To

15. Has this organization filed financial forms with any organization or government entity? List name of organization or entity, date and type of financial form.

16. Does this organization have financial statements i.e. income statement, balance sheet, statement of changes in financial position etc. for the five most recent calendar or fiscal years?

Submit one copy of each. (Audited or certified financial statements are preferred). **If financial statements are submitted, answer only questions 2(A), 2(B), and 3(A).**

(1)	<u>Assets</u>	<u>Amount</u>
	Year	_____
	Cash	\$ _____
	Securities	\$ _____
	Existing Facilities	\$ _____
	Equipment	\$ _____
	Original Cost	\$ _____
	Depreciation	\$ _____

Inventory	\$
Accounts Receivable	\$
Other	\$
Total Assets	\$ _____

(2) Liabilities and Stockholders Equity

	Year _____
Loans Payable <sup>1</sup>	
Principal	\$
Monthly Payments Mortgages <sup>2</sup>	
Principal	\$
Monthly Payments	\$
Accounts Payable	\$
Deferred Taxes	\$
Insurance Premiums	\$
Other	\$
Stockholder's Equity	\$
Common Stock	\$
Paid-in-Capital	\$
Retained Earnings	\$

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<sup>1</sup>Complete loan information as requested on page 8, under a) Loans Payable.

<sup>2</sup>Complete mortgage information as requested on page 8, under b) Mortgages Payable.

Total Liabilities and Stockholder's Equity \$

A. Loans Payable

	<u>Owed to/Purpose</u>	<u>Term/Interest Rate</u>	<u>Collateral/Cosigner</u>
1)	_____	_____	
2)	_____	_____	
3)	_____	_____	

	<u>Monthly Payments</u>	<u>Original Amount/Date</u>	<u>Collateral/Cosigner</u>
1)	_____	_____	
2)	_____	_____	
3)	_____	_____	

B. Mortgages Payable

1)	_____	_____
2)	_____	_____
3)	_____	_____

	<u>Monthly Payments</u>	<u>Original Amount/Date</u>	<u>Present Balance</u>
1)	_____	_____	
2)	_____	_____	
3)	_____	_____	

(3) Income/Expenses

Gross Income

Net Sales \$  
 Interest Income \$ \_\_\_\_\_  
 Dividends \$  
 Other \$

Operating Expenses

Wages \$  
 Overhead \$  
 Lease Pmts \$  
 Interest Expense \$  
 Cost of Sales \$  
 Net Income \$

(A) In addition, provide the following firm size information:

- (1) Number of employees \_\_\_\_\_
- (2) Size of warehouse \_\_\_\_\_
- (3) Number and size Of shipments \_\_\_\_\_
- (4) Other \_\_\_\_\_

Attach the following additional years for question 16 on a separate sheet: \_\_\_\_\_

\_\_\_\_\_

17. Does this organization maintain bank accounts: Give names and addresses of banks, savings and loan associations, and other such entities, within the United States or located elsewhere. Indicate name and number of accounts and balances.

(A) Name of Bank Account # Balance (Approximate)

\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

(B) **Name of Bank**                      **Account #**                      **Balance (Approximate)**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(C) **Other Account(s)**                      **Account #**                      **Balance (Approximate)**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(D) **Savings & Loan Associations or Other Such Entities**

\_\_\_\_\_

(E) **Trust Account(s)**  
\_\_\_\_\_  
\_\_\_\_\_

(F) **Other Account(s)**  
\_\_\_\_\_  
\_\_\_\_\_

18. List all commercial paper, negotiable or non-negotiable in which the organization has any interest whatsoever, presently in transit or in the possession of any banking institution. Describe such paper and the organization's interest therein, and state its present location. List all accounts and loans receivable in excess of \$300.00 a and specify if due from an officer, stockholder, or director.

19. Has this organization engaged in any joint loan agreements, including letters of credits, with any other organization(s) ? Describe all such agreements.



3) Reason

24. (A) List corporate salaries to and/or drawings of the following personnel for the last five taxable years:

Position (Including officers)	Specify Year
	(     ) (     ) (     ) (     ) (     )
President     \$	
Chairman/Board     \$	
Secretary     \$	
Treasurer     \$	

(B) List the five most highly compensated employees or officers other than above, describe position and set forth annual salary and/or bonus for last five taxable years:

Position	Specify Year
	(     ) (     ) (     ) (     ) (     )
<u>Name</u>	<u>Position</u>
1. _____	
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

(C) Describe the nature of the compensation paid to the persons listed in (A) and (B) above and set forth any stock options, profit sharing, royalties, or other deferred compensation rights of said persons.

\_\_\_\_\_

25. List organizations commercial activity (fields of activity resulting in income) and SIC Code.

	<u>Commercial Activity</u>	<u>SIC Code</u>
Primary	_____	_____

Other 1. \_\_\_\_\_

Other 2. \_\_\_\_\_

Other 3. \_\_\_\_\_

26. List all other supplementary fields of activity in which this organization is engaged, either directly, through subsidiaries, or affiliates, stating the name(s) and state(s) of incorporation of such subsidiaries or affiliates.

27. Has this organization at any time been the subject of any proceeding under the provisions of any state insolvency law or the Federal Bankruptcy Act, as amended? If so, supply the following information as to each such proceeding:

(A) Date (Commencement)

(B) Date (Termination)

(C) Discharge or other disposition, if any, and operative effect thereof:

(D) State Court \_\_\_\_\_ Federal Court  
County District

(E) Docket No.

28. (A) . List all real estate, and personal property of an estimated value in excess of \$500.00 owned or under contract to be purchased by this organization and where located:

- (B) List and describe all judgments, recorded and unrecorded:
- (1) Against the organization
  
  
  - (2) In favor of the organization
- (C) List and describe all other encumbrances against real estate owned by the organization:  
(include but not limited to mortgages, recorded or unrecorded)
- (D) List and describe all other encumbrances (including but not limited to security interest, whether preferred or not) against any such personal property owned by the organization as is listed in 28 (A) above.
- 
- (E) List and describe location of real state, including real estate being purchased under contract, with name and address of seller and contract price:



(D) Other

31. List all transfers of any and all assets, real and/or personal property (over \$300.00) made by this organization OTHER THAN IN THE ORDINARY COURSE OF BUSINESS, during the last three (3) calendar years and state to whom transfer was made. Describe compensation paid by recipient and to whom.

<u>Date</u>	<u>Amount</u>	<u>Property Transferred</u>	<u>To Whom</u>	<u>Conditions Of Transfer</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

32. Is this corporation a party in any law suit now pending?  
Yes ( ) (Give details below) No ( )

33. Please list names and addresses of any persons or other business entity, holding funds in escrow or trust for this organization, or any of its subsidiaries or affiliates.

34. Other information requested:

35. Additional remarks:

36.

**VERIFICATION AND AFFIDAVIT**

**With knowledge of the penalties for false statements provided by 18 United States Code 1001 (\$10,000 fine and/or five (5) years imprisonment) and with knowledge that this financial statement is submitted by me as a responsible officer of this organization to affect potential action by EPA and the Department of Justice, I hereby certify that I believe I completely understand the above statement, and that the same is true and complete statement of all organization income and assets, real and personal, whether held in the company name or otherwise.**

Date: \_\_\_\_\_

Affiant (Officer/ Corporate Position)

Name: \_\_\_\_\_

Signature: \_\_\_\_\_