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June 1, 1994

Ms. Colleen Hellenbrand
Hazardous Waste Management Section
Bureau of Solid & Hazardous Waste Management
Wisconsin Department of Natural Resources
101 South Webster Street, Box 7921
Madison, WI 73707

HW/LIC
246004330

RE: Financial Responsibility - Closure Costs
Cook Composites and Polymers Co.
WID 980615439

Dear Colleen:

Per your letter dated May 20, 1994, but received by Cook Composites and Polymers Co. (CCP) on June 1, 1994, CCP is submitting the requested closure cost estimates for its hazardous waste incinerator and small storage facility located at 340 Railroad Street, Saukville, WI. The cost estimates have been adjusted for inflation, using the current inflation factor available to the Department of 1.025, and have taken into account any changes to the closure plan due to new or revised hazardous waste regulations or due to facility operational changes.

The revised cost estimates are being submitted 60 days prior to the facility's financial responsibility anniversary date of August 2. The cost estimates include a breakdown of the various closure costs as well as the documentation as to how the cost estimates were calculated. Pursuant to your request, CCP has also forwarded a copy of the revised cost estimates to Pat Brady of WDNR-SED.

CCP will continue to use a letter of credit as the mechanism to demonstrate financial responsibility. CCP's 1994 closure cost estimate is \$111,878.00, a decrease which can be attributed to a price reduction for removal of waste inventory. Please inform CCP if the Department approves the new cost estimates so that CCP can obtain the letter of credit to cover these new cost estimates.

If you have any questions regarding this matter, please feel free to contact me at (816) 391-6025.

Sincerely,
Cook Composites and Polymers Co.
Craig R. Bostwick
Craig R. Bostwick
Corporate Manager Environmental & Safety

cc: Pat Brady - SED
Eric Naimark - CCP
Don Berkstresser - CCP

CLOSURE COST ESTIMATE
 COOK COMPOSITES AND POLYMERS CO.
 SAUKVILLE, WI - WID 980615439

1. REMOVAL OF WASTE INVENTORY	
A. 34,000 Gallons of wastewater @ <i>4- 8,500 gal tanks</i> \$0.35/gallon	\$11,900
B. Transportation, 7 tankwagons wastewater @ \$3.00/mile x 1310 miles	\$27,510
C. 17,000 Gallons of waste solvent @ <i>2- 8,500 gal tanks</i> \$0.90/gallon (Includes transportation)	\$15,300
D. 12 drums of interface layer @ \$315/drum (Includes transportation)	\$3,780
E. 2 drums filter bags @ \$315/drum (Includes transportation)	\$630
TOTAL FOR REMOVAL OF WASTE INVENTORY:	\$59,120
2. EQUIPMENT DECONTAMINATION	
A. Purchase of 2,000 gallons of diethylene glycol (DEG) @ \$2.00/gallon	\$4,000
B. Disposal of 2,000 gallons of DEG @ \$0.90/gallon (Includes transportation)	\$1,800
C. Purchase of 10,000 gallons of water @ \$1.00/1000 gallon	\$10
D. Disposal of 10,000 gallons of water @ \$0.35/gallon	\$3,500
E. Transportation, 2 tankwagons water @ \$3.00/mile x 1310 miles	\$7,860
F. Tank cleaning & decontamination (2 people x 12 days x \$160.00/day)	\$3,840
G. Supervision (12 days @ \$40.00/hour)	\$3,840
H. Sample collection and analysis (12 samples @ \$250.00/sample)	\$3,000
TOTAL FOR EQUIPMENT DECONTAMINATION:	\$27,850
3. CLOSURE CERTIFICATION	
A. Labor (P.E. 3 days @ \$105.00/hour)	\$2,520
B. Transportation & Expenses (220 miles @ \$0.35/mile x 3 trips)	\$231
C. Labor (2 people x 5 days @ \$600.00/day)	\$6,000
D. Transportation & Expenses (220 miles @ \$0.35/mile x 5 trips)	\$385
E. Miscellaneous Expenses (3 days @ \$105.00/hour)	\$2,520
F. Internal Administrative Cost (20 hours @ \$30.00/hour)	\$600
TOTAL FOR CLOSURE CERTIFICATION:	\$12,256
4. SUBTOTAL	\$99,226
5. CONTINGENCY (10% OF LINE 4)	\$9,923
6. INFLATION FACTOR (0.025 x [Line 4 + Line 5])	\$2,729
7. TOTAL CLOSURE COST ESTIMATE (1994):	\$111,878