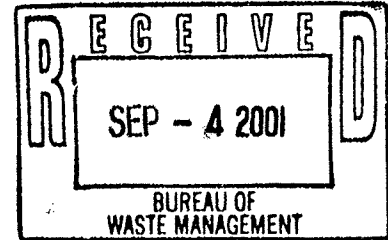


28 August 2001

Ms. Colleen D. Hellenbrand, Chief
Program Services Section
Wisconsin Department of Natural Resources
Bureau of Waste Management
Box 7921
Madison, WI 53707-7921



RE: CCP – Saukville WID 980615439
Financial Responsibility – Closure
Hazardous Waste Incinerator and Storage Facility/ Former Incinerator
Revised Cost Estimates

Dear Ms. Hellenbrand:

According to s. NR 685.07(3)(b), Wis. Adm. Code, Cook Composites and Polymers Co. (CCP) is required to prepare and submit new closure cost estimates to the Department each year for its hazardous waste incinerator and storage facility and its former hazardous waste incinerator, all located at 340 Railroad Street, Saukville, Wisconsin. These cost estimates must be adjusted for each year for inflation and take into account any changes to the closure plan resulting from new or revised hazardous waste regulations which apply to the facility or changes in the operation of the facility.

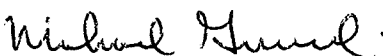
CCP hereby revises its cost estimates as follows:

BNP Letter of Credit Number S300574 (hazardous waste incinerator and storage facility) has been adjusted by the anniversary date of August 2nd for inflation. Using the inflation factor of 1.021, the prior amount of \$108,696.00 has been adjusted to \$110,979.00.

BNP Letter of Credit Number S300593 (former hazardous waste incinerator) has been adjusted by the anniversary date of October 30th for inflation. Using the inflation factor of 1.021, the prior amount of \$86,446.00 has been adjusted to \$89,498.00.

Please notify us that this amount is acceptable as proof of financial responsibility.

Sincerely,
COOK COMPOSITES AND POLYMERS CO.



Michael Gromacki
Director, Quality/ Safety/ Environment

cc: WDNR – Mike Ellenbecker – SER – Sturtevant Office
WDNR – Mark Gordon RR/3 – Madison Office
CCP – Saukville – Michael Lotman

28 August 2001

Ms. Colleen D. Hellenbrand, Chief
Program Services Section
Wisconsin Department of Natural Resources
Bureau of Waste Management
P.O. Box 7921
Madison, WI 53707-7921

RE: CCP – Saukville WID 980615439
Financial Responsibility – Corrective Action
Revised Cost Estimates

Dear Ms. Hellenbrand:

Pursuant to Condition #4 of the Department's August 22, 1994 Plan Modification Approval Letter, Cook Composites and Polymers Co. (CCP) has provided financial responsibility for correction action for the existing hazardous waste incinerator located at 340 Railroad Street, Saukville, Wisconsin. The plan modification approval letter also requires CCP to annually update the corrective action cost estimates. This cost estimate must be adjusted each year for inflation and to reflect any changes in the approved investigation or remediation at the facility.

CCP hereby revises its cost estimate for corrective action as follows:

BNP Letter of Credit Number S300613 has been adjusted by the anniversary date of April 1st for inflation. Using the inflation factor of 1.021, the prior amount of \$76,811.00 has been adjusted to \$78,424.00.

Please notify us that this amount is acceptable as proof of financial responsibility.

Sincerely,
COOK COMPOSITES AND POLYMERS CO.



Michael Gromacki
Director, Quality/ Safety/ Environment

cc: WDNR – Mike Ellenbecker – SER – Sturtevant Office
WDNR – Mark Gordon RR/3 – Madison Office
CCP – Saukville – Michael Lotman