



State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

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file
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December 21, 2005

Ms. Natalie Bussan
P.O. Box 556
Baraboo, WI 53913

File Ref: 02-22-543811

Subject: Example Ability to Pay Forms
[Former] Kessler Cleaners, 204 South Main Street, Cuba City

Dear Ms. Bussan:

This letter is to provide follow-up to last week's conversation pertaining to the Department's "Ability to Pay" process. This process is a tool that the Department uses to determine if a person responsible for site investigation and clean-up has the financial ability to proceed with site activities. This process helps us determine a reasonable expectation for future site work based upon a person's financial situation. You have been asked to assist Mr. William Kessler in determining his responsibilities and options in response to this Department's "responsible party" (RP) letter to him dated September 20, 2005.

Enclosed are several documents that are provided to help you understand the types of information this Department uses to perform its "ability to pay" analysis. The first item is a memo from Mark Putra dated October 22, 1999. It provides basic background information about the "INDIPAY" computer model that is used to assess an individual's finances and helps to determine his/her ability to pay for site work. This memo has been provided for your information and is not a detailed explanation of the "INDIPAY" model. If you would like a more detailed explanation, please contact me and I will refer you to the person in our agency with that knowledge.

The second enclosure, the "Individual Ability to Pay Claim" form, provides a list of assets and liabilities an individual may have that could affect a person's ability to pay. A completed form would be required as part of the documentation that is required in order for the Department to perform its analysis.

The third enclosure is the "Tax Information Authorization" form (Form 8821, Department of the Treasury Internal Revenue Service). Completing this form allows the RP to give permission to a Department representative to inspect and/or receive confidential tax information. Part of the ability to pay review process includes an assessment of the past three years of state and federal tax filings. Please contact me for the contact information of the Department employee acting as our authorized representative for this portion of the process.

Please review the enclosed information to help evaluate whether you think the "ability to pay" process might benefit Mr. Kessler. If you, Mr. Kessler or Mrs. Simon have any questions, please don't hesitate to contact me at the number shown below.

Respectfully,



Linda Hanefeld
Hydrogeologist – Dodgeville Service Center
(608) 935-1948

cc: Mr. William Kessler, 614 S. Madison St., Cuba City, WI 53807
Mrs. Eileen Simon, 204 S. Main St., Cuba City, WI 53807
Ms. Kathryn Huizenga, 581 East Cherokee St., Flagstaff, AZ 86001