

APPENDIX F

United States and the Commonwealth of Virginia

v.

Atlantic Wood Industries, Inc., et al

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The following sources have been considered pertaining to the ability to pay analysis regarding AWI Acquisition Company and its subsidiaries: Atlantic Wood Industries, Inc., Atlantic Metrocast, Inc., Martin Piling & Lumber Company. The sources of this review are:

- U.S. Income Tax Returns for an “S” Corporation, (F-1120S) for 2000 through 2016 inclusive;
- Publicly available information (Internet) for years ended 2004 through 2017;
- Narrative statements and interviews with Bruce Fina, former CFO and later from Ross Worsham, VP and William Crossman, President of AWI regarding the company’s net income and debt load, including “Updates on Atlantic Woods Industries’ Financial Status”;
- Audited financial statements for calendar years ended 2005 through July 2017;
- Consolidated balance sheets for years ended December 2009 through July 2017;
- Consolidated income statements for year ended December 2009 through July 2017;
- Cash Flow statements for year ended June 28, 2009 through July 2017;
- Personal meetings at Hunton & Williams and Troutman Sanders attorneys’ law offices as well as EPA’s offices with AWI’s counsel, President, Vice President and Chief Financial Officer having been present;
- Telephone interviews, discussions and correspondence with Ross Worsham and Bruce Fina;
- Liens and judgments indices;
- Title Searches;
- Lender (Bank) forbearance agreements, bank default statements and covenants;
- AWI Acquisition Company and subsidiaries Consolidated Financial statements for f/y/e November 30, 2008 through the month of July 2017, including Consolidated Balance Sheets, Statements of Operations, Statements in Changes in Stockholders’ equity, Statements of Cash Flows and Notes to Consolidated Financial statements; Atlantic Metrocast’s 10-Year Financial Summary;
- Summary of Atlantic Wood Industries, Inc.’s payments to PNC Bank.
- Financial analysis performed by Industrial Economics, Incorporated (2010).

Insurance information produced by AWI Acquisition Corp. and its subsidiaries stem from the company’s CERCLA § 104(e) responses of September 9, 1996 and September 12, 2005.