

DEBORAH M. REYHER
U.S. Department of Justice
Environment and Natural Resources Division
Environmental Enforcement Section
P.O. Box 7611
Washington, DC 20044-7611
(202) 514-4113
Deborah.Reyher@usdoj.gov

For Plaintiff, United States of America

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

<hr/>)	
UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No.
)	
EMR (USA Holdings) Inc.;)	
Camden Iron & Metal, Inc.; SPC Corporation;)	
Atlas Traders, LLC; Rhino Recycling, Inc.;)	
Delco Metals, Inc.; Tioga Real Estate, LLC;)	
United Compressed Steel Company;)	
Sims Group USA Holdings Corporation;)	
Simsmetal East LLC f/k/a Hugo Neu Schnitzer East;)	
Metal Management Northeast, Inc; and)	
Mercer Group International of New Jersey, Inc.,)	
)	
Defendants.)	
<hr/>)	

COMPLAINT

The United States of America, by authority of the Attorney General of the United States and through the undersigned counsel, acting at the request of the Regional Counsel of the United States Environmental Protection Agency (“EPA”) for Region 2, files this complaint and alleges as follows:

NATURE OF THE ACTION

1. This is a civil action brought under Section 107(a) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (“CERCLA”), 42 U.S.C § 9607(a), regarding the Shamrock Enterprises Superfund Site (“Site”), located at 281 Clearfield Avenue, Franklinville, Gloucester County, New Jersey, comprised of 4 lots collectively approximately 52 acres in size and identified as Block 1802, Lots 30, 31, 32, 33 on the Tax Map of Franklin Township, New Jersey.

2. Plaintiff, the United States of America, seeks recovery against Defendants EMR (USA Holdings) Inc.; Camden Iron & Metal, Inc.; Atlas Traders, LLC; SPC Corporation; Rhino Recycling, Inc.; Delco Metals, Inc.; United Compressed Steel Company; Tioga Real Estate, LLC; Sims Group USA Holdings Corporation; Simsmetal East LLC f/k/a Hugo Neu Schnitzer East; Metal Management Northeast, Inc; and Mercer Group International of New Jersey, Inc. (collectively “Defendants”) for response costs, including enforcement costs, incurred by the United States under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), in connection with the release or threatened release of hazardous substances at or from the Site.

JURISDICTION AND VENUE

3. This Court has jurisdiction over the subject matter of this action and over Defendants under 28 U.S.C. §§ 1331 and 1345 and Sections 107(a) of CERCLA, 42 U.S.C. § 9607(a).

4. Venue is proper in this judicial district for the claim against Defendants under 28 U.S.C. §§ 1391(b), 1391(c), and 1395, and Section 113(b) of CERCLA, 42 U.S.C. § 9613(b), because the release or threatened release of hazardous substances that gave rise to these claims occurred in this district, and because the Site is located in this district.

DEFENDANTS

5. Defendant EMR (USA Holdings) Inc. (“EMR”) is a Delaware corporation and the ultimate parent entity for the following subsidiaries, and actively participated in and exercised control over their operations, including waste management decisions:

- a. Defendant Camden Iron & Metal, Inc., a New Jersey corporation formed in 1971;
- b. Defendant Atlas Traders, LLC, a Pennsylvania limited liability company formed in 2005;
- c. Defendant United Compressed Steel Company, a Pennsylvania corporation formed in 1974;
- d. Defendant SPC Corporation, a Pennsylvania corporation formed in 1986;
- e. Defendant Delco Metals, Inc., a Pennsylvania corporation formed in 1996;
- f. Defendant Rhino Recycling, Inc., a Pennsylvania corporation formed in 2003; and
- g. Defendant Tioga Real Estate, LLC, a Pennsylvania limited liability company formed in 2005.

6. Defendant Sims Group USA Holdings Corporation d/b/a Sims Metal Management (“Sims”) was incorporated in 2005, and the ultimate parent entity for the following subsidiaries, and actively participated in and exercised control over their operations, including waste management decisions:

- a. Defendant Simsmetal East LLC, f/k/a Hugo Neu Schnitzer East is a New Jersey limited liability company formed in 2007; and
- b. Defendant Metal Management Northeast, Inc. East was incorporated in New Jersey in 1948.

7. Defendant Mercer Group International of New Jersey, Inc. is a privately-owned and operated recycling facility located in Trenton, New Jersey, since 1997.

STATUTORY BACKGROUND

8. CERCLA was enacted in 1980 to provide a comprehensive governmental mechanism for abating releases and threatened releases of hazardous substances and other pollutants and contaminants, and for funding the costs of such abatement and related enforcement activities, which are known as “response” actions under Sections 101(25) and 104(a) of CERCLA, 42 U.S.C. §§ 9601(25) and 9604(a).

9. Section 104(a)(1) of CERCLA, 42 U.S.C. § 9604(a)(1), provides in pertinent part:

Whenever (A) any hazardous substance is released or there is a substantial threat of such a release into the environment, or (B) there is a release or substantial threat of release into the environment of any pollutant or contaminant which may present an imminent and substantial danger to the public health or welfare, the President is authorized to act, consistent with the national contingency plan, to remove or arrange for the removal of, and provide for remedial action relating to such hazardous substance, pollutant, or contaminant at any time (including its removal from any contaminated natural resource), or take any other response measure consistent with the national contingency plan which the President deems necessary to protect the public health or welfare or the environment. . . .

10. Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), provides in pertinent part:

Notwithstanding any other provision or rule of law, and subject only to the defenses set forth in subsection (b) of this Section –

- (1) the owner and operator of a vessel or a facility,
- (2) any person who at the time of disposal of any hazardous substance owned or operated any facility at which such hazardous substances were disposed of, [and]
- (3) any person who by contract, agreement, or otherwise arranged for disposal or treatment, or arranged with a transporter for transport for disposal or treatment, of

hazardous substances owned or possessed by such person, by any other party or entity, at any facility or incineration vessel owned or operated by another party or entity and containing such hazardous substances,

* * *

shall be liable for –

- (A) all costs of removal or remedial action incurred by the United States Government . . . not inconsistent with the national contingency plan,

* * *

SITE DESCRIPTION AND FACTUAL BACKGROUND

11. The Site is located in a residential neighborhood in the Franklin Township, New Jersey, and consists of about 52 acres of property located at 281 Clearfield Avenue, Franklinville, Gloucester County, New Jersey and is designated Block 1802, Lots 30, 31, 32, 33 on the Tax Map of Franklin Township, New Jersey.

12. The lots that comprised the Site were owned by the Estate of Margaret Scully, the Estate of John Scully, Sr. and the Estate of Patrick Scully.

13. The Site was operated by Shamrock Enterprises, sole proprietorship, between 2001 and 2017.

14. Shamrock Enterprise was a small compressed-gas supply company and scrap yard.

15. As part of the scrap business Shamrock accepted deliveries of used compressed gas cylinders intended for processing and disposal. After emptying the contents of propane cylinders, Shamrock prepared the propane cylinders and sent them back to the scrap metal recycling companies. Cylinders that were difficult to prepare for recycling, including those containing hazardous substances, were stockpiled on-site.

16. The stockpiled cylinders at the Site contained asbestos, acetone, ethylene oxide, hydrogen chloride, hydrogen sulfide, and silane.

17. Asbestos, acetone, ethylene oxide, hydrogen chloride, hydrogen sulfide, and silane are “hazardous substances” within the meaning of Section 101(14) of CERCLA, 42 U.S.C. § 9601(14).

18. There is a residence within 500 feet from the location of accumulated cylinders and nineteen more residences within 2,500 feet of the Site. A sudden release of gas from these cylinders could have presented an immediate threat to the nearby residents.

19. Deteriorating cylinders were found under a high voltage electric transmission line owned by PSE&G which carries electricity out of Hope Creek Nuclear Plant in Salem, New Jersey. In addition to the unidentified cylinders, thousands of propane cylinders were stored on their sides, disabling a safety valve feature and creating the potential for the escape of a large cloud of flammable gas.

20. The Site is located within the Pineland region of southern New Jersey which is prone to wildfires. Numerous abandoned, deteriorating cylinders, including acetylene cylinders, were located adjacent to a woodland area with no fire breaks between the brush and undergrowth and the piles of cylinders. Over 1000 acetylene cylinders were decommissioned and removed from the Site.

21. EPA completed the removal action on September 18, 2018.

22. By letter dated July 1, 2021, EPA sent all Defendants a Notice of Potential Liability and Demand for Payment of Past Response costs.

GENERAL ALLEGATIONS

23. The Site consists of about 52 acres of property in Franklinville, Gloucester County, New Jersey, and is further described in Paragraphs 1 and 11, above.

24. Shamrock Enterprises, a New Jersey sole proprietorship, and its principal John Scully, Jr. operated a compressed-gas supply company and scrap yard at the Site. As part of the scrap business Shamrock accepted deliveries of used compressed gas cylinders intended for processing and disposal.

25. During its years of operation, the various Defendants arranged with Shamrock Enterprises for cylinders in their possession containing residues or other amounts of hazardous substances to be removed to the Site for treatment or disposal. Each of the Defendants named in Paragraphs 5 - 7 arranged with Shamrock for cylinders in their possession that contained residues or other amounts of hazardous substances to be removed from its facility to the Site for treatment or disposal, or is a successor-in-interest to a person who so arranged. The cylinders were taken to the Site. Such hazardous substances have been found at the Site.

26. New Jersey Department of Environmental Protection (“NJDEP”) issued an Administrative Order to Shamrock in November 2017 to implement corrective actions relating to compressed gas cylinders at the Site but ultimately determined that Shamrock was incapable of coming into compliance. NJDEP referred the Site to EPA, Region 2 on February 1, 2018.

27. On February 7, 2018, EPA performed an inspection and a CERCLA Removal Site Evaluation. Based on this inspection, EPA authorized a time-critical removal action at the Site on February 23, 2018.

28. On February 16, 2018, EPA, NJDEP and local officials visited the Site and found thousands of cylinders with unknown contents in various states of deterioration. At the time of

this inspection, EPA estimated that there were up to 3,000 full and partially full gas cylinders on-site, many of which had unidentified contents. Among the stockpiled cylinders at the Site, EPA identified cylinders containing CERCLA hazardous substances, including, but not limited to, asbestos, acetone, ethylene oxide, hydrogen chloride, hydrogen sulfide and silane. A large proportion were weathered and in poor condition.

29. The Site is a “facility” within the meaning of Section 101(9) of CERCLA, 42 U.S.C. § 9601(9), which defines a “facility” in pertinent part as “any site or area where a hazardous substance has been deposited, stored, disposed of, or placed, or otherwise come to be located”

30. There has been a “release” into the environment at or from the Site within the meaning of Section 101(22) of CERCLA, 42 U.S.C. § 9601(22), and threatened releases of “hazardous substances” at or from the Site within the meaning of Section 101(14) of CERCLA, 42 U.S.C. § 9601(14).

31. As a result of the release or substantial threat of release of hazardous substances into the environment at or from the Site, the United States has incurred and will continue to incur “response costs,” as defined in Section 101(25) and 107 of CERCLA, 42 U.S.C. §§ 9601(25) and 9607, with respect to “removal” actions, as defined in Section 101(23) of CERCLA, 42 U.S.C. § 9601(23), undertaken at or in connection with contamination at the Site under Section 104 of CERCLA, 42 U.S.C. § 9604.

32. The United States has incurred at least \$1,516,119 through September 30, 2023, in unreimbursed response costs relating to the Site.

33. The response costs incurred by the United States relating to the Site were incurred in a manner not inconsistent with the National Oil and Hazardous Substances Contingency Plan, 40 C.F.R. Part 300.

34. Defendants are liable for the United States' unrecovered past response costs, including enforcement costs, incurred in connection with the Site, and additional response costs, including enforcement costs, that the United States may incur in connection with the Site.

CLAIM FOR RELIEF

35. Paragraphs 1 through 34 are re-alleged and incorporated herein by reference.

36. Each of the Defendants named in Paragraphs 5 - 7 is liable under Section 107(a)(3) of CERCLA, 42 U.S.C. § 9607(a)(3), with respect to the Site because each Defendant is a person who arranged for disposal or treatment, or arranged with a transporter for transport for disposal or treatment, of drums and/or other containers it owned or possessed or controlled that contained hazardous substances that were brought to the Site, and that contained such hazardous substances at the time of EPA's removal action, or is a successor-in-interest to such a person.

37. Under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), Defendants are jointly and severally liable to the United States for unreimbursed response costs incurred by the United States relating to the Site, including enforcement costs and interest.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff, the United States of America, respectfully requests that this Court:

- a. Enter judgment in favor of the United States under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), holding Defendants EMR (USA Holdings) Inc.; Camden

Iron & Metal, Inc.; Atlas Traders, LLC; SPC Corporation; Rhino Recycling, Inc.;
Delco Metals, Inc.; United Compressed Steel Company; Tioga Real Estate, LLC;
Sims Group USA Holdings Corporation; Simsmetal East LLC f/k/a Hugo Neu
Schnitzer East; Metal Management Northeast, Inc; and Mercer Group
International of New Jersey, Inc. jointly and severally liable for unreimbursed
response costs incurred by the United States relating to the Site, including
enforcement costs and interest;

- b. Grant such other and further relief as the Court deems just and proper.

Respectfully submitted,

PATRICIA MCKENNA
Deputy Section Chief
U.S. Department of Justice
Environment and Natural Resources Division
Environmental Enforcement Section
Washington, D.C. 20530

DATE: September 30, 2024

s/ Deborah M. Reyher

DEBORAH M. REYHER
U.S. Department of Justice
Environment and Natural Resources Division
Environmental Enforcement Section
P.O. Box 7611
Washington, DC 20044-7611
(202) 514-4113
Deborah.Reyher@usdoj.gov

OF COUNSEL

ELIZABETH LA BLANC
Office of Regional Counsel
U.S. Environmental Protection Agency, Region II
290 Broadway, 17th Floor
New York, NY 10007-1855
(212) 637-3106

CERTIFICATION UNDER LOCAL CIVIL RULE 11.2

In accordance with 28 U.S.C. § 1746, I certify, under penalty of perjury, that the matter in controversy in the foregoing Complaint is not the subject of any other action pending in any court, or of any pending arbitration or administrative proceeding.

s/ Deborah M. Reyher

Deborah M. Reyher
Senior Counsel
U.S. Department of Justice
Environment and Natural Resources Division
Environmental Enforcement Section
P.O. Box 7611
Washington, DC 20044-7611
(202) 514-4113
Deborah.Reyher@usdoj.gov

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

<p>I. (a) PLAINTIFFS United States</p> <p>(b) County of Residence of First Listed Plaintiff _____ (EXCEPT IN U.S. PLAINTIFF CASES)</p> <p>(c) Attorneys (Firm Name, Address, and Telephone Number) Deborah M. Reyher, Esq. Senior Counsel Environmental Enforcement Section</p>	<p>DEFENDANTS EMR (USA Holdings) Inc.; Camden Iron & Metal, Inc.; Atlas Traders, LLC; SPC Corporation; Rhino Recycling, Inc.; Delco Metals, Inc.; United Compressed Steel Company; Tigra Real Estate, LLC / "EMP" County of Residence of First Listed Defendant <u>Glouster</u> (IN U.S. PLAINTIFF CASES ONLY)</p> <p>NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.</p> <p>Attorneys (If Known) Diana A. Silva, Esq. Manko, Gold, Katcher & Fox, LLP Three Bala Plaza East</p>
---	---

<p>II. BASIS OF JURISDICTION (Place an "X" in One Box Only)</p> <p><input checked="" type="checkbox"/> 1 U.S. Government Plaintiff <input type="checkbox"/> 2 U.S. Government Defendant</p> <p><input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party) <input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)</p>	<p>III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>PTF</th> <th>DEF</th> <th></th> <th>PTF</th> <th>DEF</th> </tr> </thead> <tbody> <tr> <td>Citizen of This State</td> <td><input type="checkbox"/> 1</td> <td><input type="checkbox"/> 1</td> <td>Incorporated or Principal Place of Business In This State</td> <td><input type="checkbox"/> 4</td> <td><input type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td><input type="checkbox"/> 2</td> <td><input type="checkbox"/> 2</td> <td>Incorporated and Principal Place of Business In Another State</td> <td><input type="checkbox"/> 5</td> <td><input type="checkbox"/> 5</td> </tr> <tr> <td>Citizen or Subject of a Foreign Country</td> <td><input type="checkbox"/> 3</td> <td><input type="checkbox"/> 3</td> <td>Foreign Nation</td> <td><input type="checkbox"/> 6</td> <td><input type="checkbox"/> 6</td> </tr> </tbody> </table>		PTF	DEF		PTF	DEF	Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4	Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5	Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6
	PTF	DEF		PTF	DEF																				
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4																				
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5																				
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6																				

IV. NATURE OF SUIT (Place an "X" in One Box Only) Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES			
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<p>PERSONAL INJURY</p> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input checked="" type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes			
<p>REAL PROPERTY</p> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<p>CIVIL RIGHTS</p> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	<p>LABOR</p> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act	<p>PROPERTY RIGHTS</p> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark	<p>LABOR</p> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <p>PERSONAL PROPERTY</p> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<p>PRISONER PETITIONS</p> <p>Habeas Corpus:</p> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <p>Other:</p> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	<p>SOCIAL SECURITY</p> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))	<p>FEDERAL TAX SUITS</p> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609

V. ORIGIN (Place an "X" in One Box Only)

1 Original Proceeding
 2 Removed from State Court
 3 Remanded from Appellate Court
 4 Reinstated or Reopened
 5 Transferred from Another District (specify)
 6 Multidistrict Litigation - Transfer
 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
 Comprehensive Environmental Response, Compensation, and Liability Act, as amended, 42 U.S.C. §§ 9601-9675

Brief description of cause:
 Recovery of Response Costs under CERCLA over \$1,516,119

VII. REQUESTED IN COMPLAINT:
 CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.
DEMAND \$ _____
 CHECK YES only if demanded in complaint:
JURY DEMAND:
 Yes
 No

VIII. RELATED CASE(S) IF ANY (See instructions):
 JUDGE _____ DOCKET NUMBER _____

DATE: 09/30/2024
 SIGNATURE OF ATTORNEY OF RECORD: s/ Deborah M. Reyher

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.