

Fingerhood, Karl

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

PROOF OF CLAIM

RECEIVED

Name of Debtor:

Reichhold Inc.

Case Number:

14-12238 - MFW

2015 MAR 30 AM 11:41

LOGAN & COMPANY INC.

NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):

United States of America on behalf of EPA

COURT USE ONLY

Name and address where notices should be sent:

Karl Fingerhood, U.S. Department of Justice
Environmental Enforcement Section, P.O. Box 7611
Washington, D.C. 20044-7611

Check this box if this claim amends a previously filed claim.

Court Claim Number: _____
(if known)

Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov

Filed on: _____

Name and address where payment should be sent (if different from above):

Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.

Telephone number: email:

1. Amount of Claim as of Date Case Filed: \$ See Attached

If all or part of the claim is secured, complete item 4.

If all or part of the claim is entitled to priority, complete item 5.

Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.

2. Basis for Claim: Environmental - See Attached
(See instruction #2)

3. Last four digits of any number by which creditor identifies debtor:

3a. Debtor may have scheduled account as:
(See instruction #3a)

3b. Uniform Claim Identifier (optional):
(See instruction #3b)

4. Secured Claim (See instruction #4)

Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe:

Value of Property: \$ _____

Annual Interest Rate _____ % Fixed or Variable (when case was filed)

Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any:

\$ See Attached

Basis for perfection: See Attached

Amount of Secured Claim: \$ See Attached

Amount Unsecured: \$ See Attached

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.

Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. § 507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5).

Amount entitled to priority:

Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. § 507 (a)().

\$ _____

*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)

DEPT. OF JUSTICE
ENVIRONMENT DIVISION
MAY -5 PM:25

Filing
90-11-2-11196

7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: MICHAEL JASINSKI
 Title: SUPERFUND SECTION CHIEF
 Company: U.S. EPA - REGION 1
 Address and telephone number (if different from notice address above):
5 POST OFFICES - SUITE 100
BOSTON, MA 02109-3912
 Telephone number: 617-416-1350 email: JASINSKI.MIKE@EPA.GOV

Michael Jasinski (Signature) 3/26/15 (Date)

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

RECEIVED

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

PROOF OF CLAIM

Name of Debtor:

Reichhold Inc.

Case Number:

14-12238 - MFW

2015 MAR 30 AM 11:32

LOGAN & CO., INC.

NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):

United States of America on behalf of EPA

COURT USE ONLY

Name and address where notices should be sent:

Karl Fingerhood, U.S. Department of Justice
Environmental Enforcement Section, P.O. Box 7611
Washington, D.C. 20044-7611

Check this box if this claim amends a previously filed claim.

Court Claim Number: _____
(If known)

Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov

Filed on: _____

Name and address where payment should be sent (if different from above):

Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.

Telephone number: email:

1. Amount of Claim as of Date Case Filed: \$ See Attached

If all or part of the claim is secured, complete item 4.

If all or part of the claim is entitled to priority, complete item 5.

Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.

2. Basis for Claim: Environmental - See Attached
(See instruction #2)

3. Last four digits of any number by which creditor identifies debtor:

3a. Debtor may have scheduled account as:

(See instruction #3a)

3b. Uniform Claim Identifier (optional):

(See instruction #3b)

4. Secured Claim (See instruction #4)
Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.

Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any:

\$ See Attached

Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe:

Basis for perfection: See Attached

Value of Property: \$ _____

Amount of Secured Claim: \$ See Attached

Annual Interest Rate _____% Fixed or Variable
(when case was filed)

Amount Unsecured: \$ See Attached

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.

Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. § 507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5).

Amount entitled to priority:

Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. § 507 (a)(____).

\$ _____

*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)

7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

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If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: DOUGLAS J. TOMCHUK

Title: REMEDIATION PROJECT MANAGER FOR BERRY'S CAZEX STUDY AREA

Company: USEPA REGION 7

Address and telephone number (if different from notice address above):

290 BROADWAY
NEW YORK, NY 10007

(Signature)

(Date)

Telephone number: 212-637-3956 email: Tomchuk.Doug@epa.gov

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

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Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

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8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM RECEIVED
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	2015 MAR 30 AM 11:33 LOGAN & CO., INC.
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of EPA		COURT USE ONLY
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611 Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claims Number: _____ (if known) Filed on: _____
Name and address where payment should be sent (if different from above): Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ See Attached		
If all or part of the claim is secured, complete item 4.		
If all or part of the claim is entitled to priority, complete item 5.		
<input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: Environmental - See Attached (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: (See instruction #3a)	3b. Uniform Claim Identifier (optional): (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any:
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Basis for perfection: See Attached
Value of Property: \$ _____		Amount of Secured Claim: \$ See Attached
Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount Unsecured: \$ See Attached
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5). Amount entitled to priority: _____
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(____).
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

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Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: RAYMOND J. BASSO
 Title: Lower Passaic River Project Director - Diamond Mkali Site, Lower Passaic River Study Area
 Company: USEPA Region 2
 Address and telephone number (if different from notice address above):
240 Broadway, 19th Floor
New York, NY 10007
 Telephone number: 212-637-4417 email: basso.rdy@epa.gov
 (Signature) Raymond J. Basso (Date) 3/25/15

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

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1. Amount of Claim as of Date Case Filed:
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2. Basis for Claim:
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UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	2015 MAR 30 AM 11:33 LOGAN & CO., INC.
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of EPA		COURT USE ONLY
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611		<input type="checkbox"/> Check this box if this claim amends a previously filed claim.
Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		Court Claim Number: _____ (If known)
Name and address where payment should be sent (if different from above):		Filed on: _____
Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: <u>\$ See Attached</u>		
If all or part of the claim is secured, complete item 4.		
If all or part of the claim is entitled to priority, complete item 5.		
<input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Environmental - See Attached</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: <u>\$ See Attached</u>
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Basis for perfection: <u>See Attached</u>
Value of Property: \$ _____		Amount of Secured Claim: <u>\$ See Attached</u>
Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount Unsecured: <u>\$ See Attached</u>
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5).
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(____).
		Amount entitled to priority: \$ _____
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(e)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: WILLIAM C. DENMAN
 Title: CHIEF OF RESTORATION & SUSTAINABILITY SECT.
 Company: EPA REGION 4 - SUPERFUND DIV.
 Address and telephone number (if different from notice address above):
61 FORTYTH ST. SW (Signature) William C. Denman (Date) 3/29/15
ATLANTA, GA 30303
404-562-2939 Denman.Bill@epa.gov
 Telephone number: _____ email: _____

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:
 Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:
 Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:
 State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:
 State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:
 State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:
 Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:
 If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:
 Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).
 If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:
 An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:
 Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(e) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(e) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:
 The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		RECEIVED PROOF OF CLAIM
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	2015 MAR 30 AM 11:33 LOGAN & CO., INC.
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of EPA		COURT USE ONLY
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611 Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where payment should be sent (if different from above): Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ <u>See Attached</u>		
If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Environmental - See Attached</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: _____	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: \$ <u>See Attached</u> Basis for perfection: <u>See Attached</u> Amount of Secured Claim: \$ <u>See Attached</u> Amount Unsecured: \$ <u>See Attached</u>
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5). Amount entitled to priority: \$ _____
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(____).
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: WAYNE PRASKINS
 Title: Residual Project Manager for the
 Company: USEDA (Region 9)
 Address and telephone number (if different from notice address above): _____
 Telephone number: _____ email: _____

(Signature) Wayne Praskins, (Date) 3/15/15

→ San Gabriel Valley Area 2 site

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:
 Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:
 Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:
 State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:
 State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:
 State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:
 Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:
 If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:
 Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).
 If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:
 An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:
 Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:
 The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM RECEIVED 2015 MAR 30 AM 11:33 LOGAN & CO., INC.
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	COURT USE ONLY <input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of EPA		
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611 Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		
Name and address where payment should be sent (if different from above): Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ <u>See Attached</u> If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Environmental - See Attached</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: _____	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: \$ <u>See Attached</u> Basis for perfection: <u>See Attached</u> Amount of Secured Claim: \$ <u>See Attached</u> Amount Unsecured: \$ <u>See Attached</u>
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____% <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5).
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(____).
		Amount entitled to priority: \$ _____
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

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DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: Lily Lee
 Title: Remedial Project Manager for the Yosemite Slough Site
 Company: USEPA Region 9
 Address and telephone number (if different from notice address above):
75 Hawthorne St. (SFD-8-3) (Signature) [Signature] (Date) 3/25/2015
San Francisco, CA 94105
 Telephone number: 415-947-4181 email: lee.lily@epa.gov

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

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Items to be completed in Proof of Claim form

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Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM RECEIVED
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	2015 MAR 30 AM 11:33 LOGAN & CO., INC.
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of EPA		COURT USE ONLY
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611		<input type="checkbox"/> Check this box if this claim amends a previously filed claim.
Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		Court Claim Number: _____ (If known)
Name and address where payment should be sent (if different from above):		Filed on: _____
Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ <u>See Attached</u>		
If all or part of the claim is secured, complete item 4.		
If all or part of the claim is entitled to priority, complete item 5.		
<input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Environmental - See Attached</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any:
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other		Basis for perfection: <u>See Attached</u>
Describe:		Amount of Secured Claim: \$ <u>See Attached</u>
Value of Property: \$ _____		Amount Unsecured: \$ <u>See Attached</u>
Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier -- 11 U.S.C. § 507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan -- 11 U.S.C. § 507 (a)(5). Amount entitled to priority:
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use -- 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units -- 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> Other -- Specify applicable paragraph of 11 U.S.C. § 507 (a)(____). \$ _____
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

7. Documents: Attached are **redacted** copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and **redacted** copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: WAYNE PERKINS

Title: Remedial Project Manager for the Omega Chemical Corp. site

Company: US EPA Region 9

Address and telephone number (if different from notice address above): _____

(Signature) Wayne Perkins

(Date) 11/25/15

Telephone number: _____

email: _____

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM RECEIVED
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	2015 MAR 30 AM 11:33 LOGAN & CO., INC.
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of EPA		COURT USE ONLY
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611 Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where payment should be sent (if different from above): Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ <u>See Attached</u>		
If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Environmental - See Attached</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: (See instruction #3a)	3b. Uniform Claim Identifier (optional): (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: \$ See Attached
Value of Property: \$ _____		Basis for perfection: <u>See Attached</u>
Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount of Secured Claim: <u>\$ See Attached</u> Amount Unsecured: <u>\$ See Attached</u>
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).	Amount entitled to priority: \$ _____
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)()	
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

7. Documents: Attached are **redacted** copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and **redacted** copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: Allison Hiltner
 Title: Remedial Project Manager for Lower Duwamish WW
 Company: US EPA Region 10
 Address and telephone number (if different from notice address above):
USEPA (Signature) Allison Hiltner (Date) 3/25/2015
1200 Sixth Ave, Suite 400
Seattle WA 98101
 Telephone number: 206-553-2140 email: hiltner.allison@epa.gov

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

<p>Court, Name of Debtor, and Case Number: Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.</p>	<p>claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.</p>
<p>Creditor's Name and Address: Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).</p>	<p>5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a). If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.</p>
<p>1. Amount of Claim as of Date Case Filed: State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.</p>	<p>6. Credits: An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.</p>
<p>2. Basis for Claim: State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.</p>	<p>7. Documents: Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.</p>
<p>3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.</p>	<p>8. Date and Signature: The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.</p>
<p>3a. Debtor May Have Scheduled Account As: Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.</p>	
<p>3b. Uniform Claim Identifier: If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.</p>	
<p>4. Secured Claim: Check whether the claim is fully or partially secured. Skip this section if the</p>	

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM RECEIVED
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	2015 MAR 30 AM 11:33 LOGAN & CO., INC.
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of NOAA		COURT USE ONLY
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611 Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where payment should be sent (if different from above): Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ <u>See Attached</u>		
If all or part of the claim is secured, complete item 4.		
If all or part of the claim is entitled to priority, complete item 5.		
<input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Environmental - See Attached</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any:
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Basis for perfection: <u>See Attached</u>
Value of Property: \$ _____		Amount of Secured Claim: \$ <u>See Attached</u>
Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount Unsecured: \$ <u>See Attached</u>
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5). Amount entitled to priority: _____
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(_____) \$ _____
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

7. Documents: Attached are **redacted** copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and **redacted** copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: Craig O'Connor

Title: Section Chief, Natural Resources

Company: NOAA

Address and telephone number (if different from notice address above):

7600 Sand Point Way
Seattle, WA 98115
206-526-4564

LEE.LAURIE.J.1379791146

(Signature) Lee Laurie J. 1379791146 for Craig O'Connor (Date)

Telephone number: _____ email: _____

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM
Name of Debtor: Reichhold Inc.	Case Number: 14-12238 - MFW	RECEIVED 2015 MAR 30 AM 11:33 LOGAN & CO., INC.
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		COURT USE ONLY <input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name of Creditor (the person or other entity to whom the debtor owes money or property): United States of America on behalf of <u>DOI</u>		
Name and address where notices should be sent: Karl Fingerhood, U.S. Department of Justice Environmental Enforcement Section, P.O. Box 7611 Washington, D.C. 20044-7611 Telephone number: (202) 514-7519 email: karl.fingerhood@usdoj.gov		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
Name and address where payment should be sent (if different from above): Telephone number: _____ email: _____		
1. Amount of Claim as of Date Case Filed: \$ <u>See Attached</u>		
If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: <u>Environmental - See Attached</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: <u>(See instruction #3a)</u>	3b. Uniform Claim Identifier (optional): <u>(See instruction #3b)</u>
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: <u>\$ See Attached</u> Basis for perfection: <u>See Attached</u> Amount of Secured Claim: \$ <u>See Attached</u> Amount Unsecured: \$ <u>See Attached</u>
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier – 11 U.S.C. § 507 (a)(4).	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5). Amount entitled to priority: _____
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(____). \$ _____
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

7. Documents: Attached are **redacted** copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and **redacted** copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: JEFF KRAUSMANN
Title: NRDA SPECIALIST
Company: US FISH & WILDLIFE SERVICE
Address and telephone number (if different from notice address above):
WA FISH & WILDLIFE OFFICE
510 Desmond Drive SE Suite 102
LACEY, WA 98503-1263
Telephone number: 360 7536053 email: JEFF_KRAUSMANN@FWS.GOV

(Signature)

(Date)

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)
) CHAPTER 11
REICHHOLD INC., et al.,)
)
)
Debtors) CASE NO. 14-12238-MFW
) Jointly Administered
)

**PROOF OF CLAIM OF THE UNITED STATES OF AMERICA, ON BEHALF OF THE
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
AND THE UNITED STATES DEPARTMENT OF INTERIOR AND
THE UNITED STATES DEPARTMENT OF COMMERCE**

1. The United States of America (the “Government”) files this Proof of Claim at the request of the United States Environmental Protection Agency (“EPA”) and the United States Department of Interior (“DOI”) and the United States Department of Commerce, acting through the National Oceanic and Atmospheric Administration (“NOAA”), against debtor Reichhold Inc., (“Reichhold”) for the recovery of: (i) response costs incurred and to be incurred by the Government under the Comprehensive Environmental Response, Compensation, and Liability Act (“CERCLA”), 42 U.S.C. §§ 9601-9675; and (ii) natural resource damages and assessment costs. In addition, with respect to equitable remedies that are not within the Bankruptcy Code’s definition of “claim,” 11 U.S.C. § 101(5), this Proof of Claim is filed only in a protective fashion.

CERCLA LIABILITY

2. Reichhold is liable to the Government under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), with respect to: (i) The Peterson/Puritan, Inc. Superfund Site; (ii) The Berry’s Creek Study Area operable unit of the Ventron/Velsicol Superfund Site; (iii) The Lower Passaic River Study Area of the Diamond Alkali Superfund Site; (iv) The Pioneer Sand Site; (v) The Pickettville Road Landfill Site; (vi) The Baldwin Park Site; (vii) The Omega Chemical Site;

(viii) The Yosemite Slough Site; and (ix) The Lower Duwamish Waterway Superfund Site (collectively, the “Sites”).

3. CERCLA Section 107(a), 42 U.S.C. § 9607(a), provides in pertinent part as follows:

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,

(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 . . . at any facility . . . owned or operated by another party or entity and containing such hazardous substances, and

. . . from which there is a release [of a hazardous substance], or a threatened release which causes the incurrence of response costs . . . , shall be liable for –

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

* * *

The amounts recoverable in an action under this section shall include interest on the amounts recoverable under [the foregoing provisions]

4. Each of the Sites is a “facility” from which there have been actual and threatened “releases” of “hazardous substances” that have caused, and will continue to cause, the Government to incur costs of “response” not inconsistent with the National Contingency Plan, 40 C.F.R. Part 300 – all within the meaning of CERCLA Sections 101(9), 101(14), 101(22), 101(25), 102(a), and 107(a), 42 U.S.C. §§ 9601(9), 9601(14), 9601(22), 9601(25), 9602(a), and 9607(a). Reichhold or a predecessor(s) owned or operated certain Sites at the time of disposal of hazardous substances there, within the meaning of CERCLA Section 107(a)(2), 42 U.S.C. § 9607(a)(2). In addition, Reichhold or a predecessor(s) arranged for disposal of hazardous substances at certain Sites, or arranged for transport of hazardous substances for disposal at certain Sites, within the meaning of CERCLA

Section 107(a)(3), 42 U.S.C. § 9607(a)(3). Pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a), Reichhold is jointly and severally liable to the Government, along with other parties, for all response costs incurred and to be incurred by the Government in connection with the Sites, plus interest.

Peterson/Puritan, Inc. Superfund Site

5. The Peterson/Puritan, Inc. Superfund Site (“Peterson/Puritan Site”) consists of two Operable Units (“OUs”), encompassing over two miles of mixed industrial/residential property situated in the north-central portion of Rhode Island in the towns of Cumberland and Lincoln. The Site occupies over 500 acres and runs in a generally north to south direction and approximately 2,000 feet to the east and west of the main river channel of the Blackstone River, between the Ashton Dam to the north and the Pratt Dam to the south, and includes a portion of the Blackstone River Valley National Heritage Corridor. OU2 contains many parcels within the immediate floodplain of the Blackstone River, including the J.M. Mills Landfill, the Nunes Parcel, and an unnamed island (“Unnamed Island”); all of which contain waste deposits and were owned and operated as a single landfill facility (the “Facility”) and where contamination from these combined landfill operations came to be located within the immediate floodplain of the Blackstone River corridor. The Facility accepted mixed municipal and industrial waste from 1954 through the late 1980s. EPA included the Peterson/Puritan Site on the National Priorities List (“NPL”) on September 8, 1983, 40 C.F.R. Part 300, App. B, established pursuant to Section 105(a)(8)(B) of CERCLA, 42 U.S.C. Section 9605(a)(8)(B).

6. Reichhold (through its Blane Division in Mansfield, Massachusetts) arranged for disposal of hazardous substances at the Peterson/Puritan Site, or arranged for transport of hazardous substances for disposal at the Peterson/Puritan Site, within the meaning of CERCLA Section 107(a)(3), 42 U.S.C. § 9607(a)(3). At various times during the period from 1967 to 1985,

Reichhold's Blane Division, located in Mansfield, Massachusetts, sent mixed industrial waste to the privately owned Facility. More specifically, this waste contained the following: heavy metals and trace metals (including zinc, cadmium, lead, copper, and chromium (trivalent)); organics (including halogenated aromatics, plasticizers, resins, elastomers, solvent halogenated aromatic, and esters); inorganics (including salts); and miscellaneous waste (including paints and pigments). Hazardous substances of the kind Reichhold arranged to dispose of at the Peterson/Puritan Site have contaminated the Peterson/Puritan Site, thereby constituting a release or threatened release of hazardous substances at or from the Peterson/Puritan Site, within the meaning of Section 107(a) of CERCLA, 42 U.S.C. Section 9607(a).

7. Through September 30, 2014, EPA has incurred unrecovered response costs of approximately \$3.14 million associated with conducting or overseeing environmental response actions with respect to OU2 of the Peterson/Puritan Site. EPA's response actions and costs incurred with respect to the Peterson/Puritan Site are not inconsistent with the National Contingency Plan. This Proof of Claim includes all such unreimbursed costs. The United States reserves the right to amend this Proof of Claim to update its calculation of unreimbursed costs with respect to OU2 of the Peterson/Puritan Site.

8. EPA anticipates that additional response actions will be conducted at OU2 of the Peterson/Puritan Site and that it will continue to incur costs in connection with those response actions. At this time, EPA's proposed cleanup plan estimates the cleanup costs for OU2 to be approximately \$40.3 million. This Proof of Claim is filed for all unreimbursed past and future response costs, plus interest, for which Reichhold is liable to the Government in connection with the Peterson/Puritan Site pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a).

Berry's Creek Study Area portion of the Ventron/Velsicol Superfund Site

9. The Berry's Creek Study Area ("BCSA") is an operable unit of the Ventron/Velsicol Superfund Site. The BCSA is located in Bergen County, NJ and traverses the boroughs of Rutherford, East Rutherford, Carlstadt, Wood Ridge, Moonachie, and Teterboro. Berry's Creek is a tidal tributary of the Hackensack River. The Berry's Creek watershed encompasses approximately 12 square miles of wetlands inside the Hackensack River watershed.

10. Hazardous substances released into the BCSA include those released as a result of direct discharges from commercial and industrial operations, overflows from the combined sewer systems in municipalities adjacent to the BCSA, breakages and failures in the sewer lines, and stormwater runoff. Surface water, groundwater, sediment, and/or soil contaminants found at the BCSA include, but are not limited to, arsenic, bis(2-ethylhexyl) phthalate, butyl benzyl phthalate, cadmium, chlorobenzene, chloroform, chromium, copper, cyanide, dichlorobenzene, di-n-butyl phthalate, 1,2-dichlorobenzene, 1,2-dichloroethane, dieldrin, di-n-octyl phthalate, ethylbenzene, lead, mercury, methylene chloride, methyl ethyl ketone ("MEK"), naphthalene, nickel, petroleum hydrocarbons, phenanthrene, phenol, PCBs, pyrene, selenium, silver, tetrachloroethylene, thallium, toluene, 1,2-trans dichloroethylene, 1,1,1-trichloroethane, trichloroethylene ("TCE"), xylene, and zinc. On September 1, 1983, the site was formally placed on the NPL.

11. The Cellofilm Division ("Cellofilm") of Polychrome Corporation ("Polychrome") operated a nitrocellulose production facility in Wood-Ridge, NJ from 1956 until 1987. In 1989, Polychrome was merged into Reichhold. From 1926 to 1955, the site was used as a silver-reclamation facility. Cellofilm stored thousands of gallons of various solvents, including acetone, MEK, Methyl isobutyl ketone, and toluene in aboveground storage tanks ("ASTs") and underground storage tanks (USTs) at the facility. Wood-Ridge Board of Health meeting minutes from 1960 state that Cellofilm was discharging unidentified liquid waste to the ground at its facility. Soil samples taken from around the AST tank farm in 1986 contained acetone, benzene, toluene, and MEK. Silver

contamination was also noted. After removal of a wash tank in 1988, post-excavation sampling revealed silver in soil up to 96 parts per million (ppm). A year later, additional soil was removed from the same location, but silver remained up to 107 ppm. Post-excavation samples taken, after other soil removals at the facility, contained benzo(a)anthracene, benzo(k)fluoranthene, benzo(a)pyrene and chrysene. Groundwater sampling performed between June 1988 and October 1990 indicated the presence of 1,2-dichloroethylene, acetone, Methyl isobutyl ketone, and toluene. Also, beginning in 1964, the Wood-Ridge facility was first connected to the Wood-Ridge publicly owned treatment works (POTW) until operations ceased in 1987. The Wood-Ridge treatment plant had a long and well-documented history of inadequately treating waste. As late as 1970, the borough of Wood-Ridge did not have any ordinance or regulation to control the nature of wastes allowed to be discharged to the system and was cited numerous times prior to 1970 for failing to meet the various criteria for satisfactory treatment by the New Jersey Department of Health. Plant sludge testing in 1979 indicated the presence of mercury up to 36 ppm. Well water samples taken from the POTW in 1979 revealed mercury contamination up to 10 ppb, above the state limit of 2 ppb.

12. EPA is still investigating the extent of the contamination at the Berry's Creek Site. EPA has not completed its RI/FS for the BCSA. Although investigation of the BCSA is not yet complete, EPA believes the costs associated with remediation of the BCSA could exceed \$100 million. This Proof of Claim is filed for EPA's unreimbursed past and future response costs, plus interest, for which Reichhold, as successor to Cellofilm, is liable to the Government in connection with the BCSA pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a).

Lower Passaic River Study Area of Diamond Alkali Superfund Site

13. The Diamond Alkali Superfund Site ("Diamond Alkali Site") consists of a former pesticides manufacturing facility located at 80 Lister Avenue and surrounding property located at 120 Lister Avenue in Newark, New Jersey; the 17-mile portion of the Passaic River and its

tributaries known as the Lower Passaic River Study Area (“LPRSA”); the Newark Bay Study Area, which includes Newark Bay and portions of the Hackensack River, the Arthur Kill, and the Kill Van Kull; property in Newark, New Jersey; and other areas of contamination. The soil, sediment, surface water, and groundwater at the Diamond Alkali Site contain hazardous substances within the meaning of CERCLA Sections 101(14) and 102(a), 42 U.S.C. §§ 9601(14) and 9602(a).

14. Reichhold is the current owner of facilities, was the owner and/or operator of facilities at the time of disposal, and arranged for disposal of hazardous substances at the Diamond Alkali Site, within the meaning of CERCLA Sections 107(a)(2), and (a)(3), 42 U.S.C. §§ 9607(a)(2) and (a)(3).

15. Reichhold acquired an industrial facility located at 400 Doremus Avenue in Newark, NJ in 1989 from previous owner NL Industries, Inc (“NL”). Prior to NL, the facility had been owned and operated by Textron, Inc. and Ashland Inc. The facility is located adjacent to the Passaic River and across from Kearny Point at the confluence of the Passaic and Hackensack Rivers. The facility had been used for manufacture of resins and related products since the early 1930s and Reichhold continued this use. Reichhold operated the 400 Doremus Avenue facility from 1989 until at least 2007, and continues to own it. Materials used by Reichhold at the facility include xylene, ethyl benzene, toluene, phenol, acids, and n-butyl alcohol. In 1991, Reichhold released resin containing xylene from the facility into the Passaic River and Newark Bay. In 1992, a fire and explosion occurred, leading to a release of butyl alcohol into the river or bay. Hazardous substances detected in the soil at the facility include ethylbenzene, toluene, xylenes, benzene, methylene chloride, chloroform, lead, arsenic, zinc, copper, and antimony. In the groundwater, hazardous substances detected include ethylbenzene, toluene, xylenes, benzene, methylene chloride, selenium, cyanide, cadmium, chromium, mercury, lead, zinc, and copper. Because 400 Doremus Avenue is adjacent to the Passaic River and subject to flooding, contaminated soil from the facility is likely to enter the river during flood events.

16. Plum Creek flows through an underground conduit beneath the Doremus Avenue facility and discharges to Newark Bay. It has been alleged that contaminated groundwater enters this conduit and discharges directly to the bay. A water sample collected at the conduit's outfall by Tierra Solutions, Inc. ("TSI") revealed the presence of chlorobenzene, 1,1-dichlorethane, trans-1,2 dichloroethane, methylene chloride, toluene, 1,1,1-trichloethane, and ethylbenzene.

17. Reichhold is the current owner of 46 Albert Avenue. The Cellomer Corporation ("Cellomer") owned and operated the facility from 1966 until 1983. Cellomer was originally formed as a subsidiary of Polychrome. In 1983, Polychrome formed a new subsidiary, Polychrome Chemicals, Inc. ("Polychrome Chemicals"), and merged Cellomer into Polychrome Chemicals. Polychrome Chemicals owned and operated the Albert Avenue facility from 1983 to 1988. In 1979, Dainippon Ink and Chemicals, Inc. ("DIC") acquired Polychrome. In 1987, DIC acquired Reichhold (then known as Reichhold Chemicals, Inc.). In 1988, DIC transferred Polychrome Chemicals to Reichhold, merging it into Reichhold.

18. The Albert Avenue facility manufactured oil-modified alkyd and polyester resins, and polymers for the paint and coatings industries. Solvents used included methyl ethyl ketone, methyl butyl ketone, xylene, toluene, and naphtha. Facility operations ceased in June 1995 and the buildings were demolished by 1997. The Passaic River is located about 1,000 feet north of the facility. Surface water drains to the storm sewer, which discharges to the river. Sampling at the Albert Avenue facility has shown the presence of hazardous substances in the soil and groundwater underlying the property, including benzene, toluene, ethylbenzene and xylene.

19. On or about April 26, 1973, a tank trailer loading liquid resin for Cellomer overturned at this location, and resin flowed into the storm sewers into the Passaic River. According to a study by Clinton Bogert Associates conducted for the City of Newark in 1978, a "continuous flow of viscous orange chemicals was observed entering an inlet on Cornelia Street" from leaking drums

stored on the Cellomer property, entering the Lister Avenue storm sewer, and a minor intermittent flow of water and oil was observed entering the Albert Avenue storm sewer, which also contained tidal flow. During an inspection in 1981, EPA observed spilled hazardous waste, including solvents and resin waste, and leaking drums of hazardous alkyd resin waste. During an inspection conducted by NJDEP in 1982, spillage from rusty drums was observed, as was spillage of brown and black sludge adjacent to railroad tracks. In 1992, EPA responded to an explosion and fire at the facility. Visual observations at the time included reports of a cloudy substance in the runoff that entered the storm sewer.

20. The Bayonne Barrel and Drum (“BBD”) site is a former drum reconditioning facility located near the Passaic River in Newark. Records from the defunct BBD facility showed that both Reichhold and Cellomer sent used drums to the facility. Used drums, even when considered “empty,” typically contained several inches of residue. EPA identified elevated concentrations of hazardous substances including dioxins, PCBs, lead and other metals in surface and subsurface soil at the BBD Site. Stormwater at the site drains to a ditch known as Harrison Creek. Wastewater from BBD’s operations was held in a settling tank for discharge to the Passaic Valley Sewerage Commission, but overflows and malfunctions led to discharges to the creek. Sampling of the wastewater discharging to the storm sewer in 1982 found toluene, benzene, ethylbenzene, methylene chloride, and 1,1,1-tetrachloroethane. Soil sampling showed elevated levels of PCBs, dioxins, lead, mercury, and numerous other contaminants. Sampling by TSI in the Passaic River downstream from the outfall of Harrison Creek showed elevated concentrations of PCBs, dioxins, numerous metals (including lead and mercury), as well as toluene and benzene.

21. As a result of the discharges described above in Paragraphs 15-20, Reichhold arranged for disposal of hazardous substances at the Diamond Alkali Site, within the meaning of CERCLA Section 107(a)(3), 42 U.S.C. § 9607 (a)(3), and is the owner and/or operator of facilities at the time

of disposal of hazardous substances at the Diamond Alkali Site, within the meaning of CERCLA Section 107(a)(2), 42 U.S.C. § 9607(a)(2).

22. On June 22, 2004, EPA entered into a settlement agreement with 31 PRPs, including Reichhold, that required the settling PRPs to fund an RI/FS being conducted by EPA at certain areas of the Diamond Alkali Site and reimburse EPA for certain past and future response costs. The June 22, 2004 settlement agreement was amended on November 9, 2005 and August 28, 2007, to add additional PRPs. In addition, on May 8, 2007 EPA entered into a separate Administrative Order on Consent (“AOC”) that provided for the settling PRPs, including Reichhold, to take over the performance of the RI/FS from EPA and to reimburse certain future response costs incurred by EPA, including EPA’s costs of overseeing the performance of the RI/FS. The settling PRPs are jointly and severally liable under both the June 22, 2004 settlement agreement, as amended, and the May 8, 2007 AOC. Reichhold signed the AOC as a “Settling Work Party.”

23. In mid-2006, EPA began studying the possibility of taking early action in the LPRSA, in the part of the river close to the former Diamond facility and Newark Bay, where the majority of the contaminated sediments are located. EPA began a Focused Feasibility Study (“FFS”) for this portion of the LPRSA. In April 2014, EPA completed and issued a Remedial Investigation (“RI”) and the FFS and proposed plan for the lower 8.3 miles of the LPRSA. The proposed plan calls for capping the river bottom, bank to bank, after first dredging enough sediment to accommodate the cap without exacerbating flooding, and to allow for continued navigation in the lowest 2.2 miles. The dredged sediment would be shipped off-site for disposal. The cost estimate for the proposed cleanup is approximately \$1.7 billion. EPA anticipates issuing a Record of Decision for the lower 8.3 miles of the LPRSA in 2015.

24. In addition to the CPG-lead RI/FS AOC, Reichhold is a signatory to an AOC requiring performance of a time-critical removal action at River Mile 10.9 (“RM 10.9”) of the LPRSA

("Removal AOC"). The settling parties in the AOC are jointly and severally liable for the removal action. The removal action involved the dredging of approximately 16,000 cubic yards of contaminated sediment in a mud-flat at RM 10.9 and installation of a cap. The work is mostly complete, except for the development and implementation of a long-term monitoring plan. In addition, an area in the middle of the mudflat has not yet been dredged because of the presence of a water line that is underneath this area.

25. As of August 2013, EPA had incurred approximately \$33.7 million in unreimbursed response costs in connection with the Diamond Alkali Site. EPA has incurred additional response costs since that time, and expects to incur response costs in the future. As stated above in Paragraph [22], the proposed cleanup for the lower 8.3 miles plan is estimated to cost approximately \$1.7 billion. EPA has not yet selected a remedy for the lower 8.3 miles, nor has it selected a remedy for the 17-mile study area, which is still being studied by the PRPs pursuant to the 2007 AOC. Reichhold is jointly and severally liable for all unreimbursed past and future response costs, plus interest, incurred by the Government in connection with the Diamond Alkali Site pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a).

26. This Proof of Claim is filed in a protective fashion as to any work obligations of Reichhold under the above referenced administrative agreement with EPA. *See, Protective Filing for Work Obligations*, below.

Pioneer Sand Superfund Site

27. The Pioneer Sand Co. Superfund site (Site) is located in Warrington, Florida, and covers approximately 11 acres. The Site includes an inactive quarry that received shredded auto parts, construction debris and industrial sludge from 1973 to 1979. From the 1950s until 1978, the Pioneer Sand Co. used the Site as a borrow area to supply sand for construction purposes. A Class III disposal permit issued by the State of Florida in 1974 allowed disposal of inert materials, including

construction debris and automobile parts. Reportedly during this period, various types of phenols and resin compounds from Newport Industries, a predecessor to Reichhold, were disposed of at the Site.

28. In 1981, the Florida Department of Environmental Regulation (FDER; currently known as the Florida Department of Environmental Protection or FDEP) restricted dumping at the Site. The EPA and FDER later detected polychlorinated biphenyls (PCBs), metals and volatile organic compounds in soil, ground water and an on-site sludge pond. EPA listed the Site on the National Priorities List (NPL) in 1983. EPA completed the final Close-Out Report in December of 1991, and deleted the Site from the National Priorities List (NPL) on February 8, 1993. The Site is now in long term Operation and Maintenance (O&M).

29. The EPA entered into a Consent Decree (CD) with Reichhold in 1988. *See, United States v. Reichhold Chemicals, Inc., Civil No. 88-3016 – WS (USDC N.D. Fla.)*. The CD required that Reichhold perform the remedy at the Site, including O&M, and to pay for the EPA's future costs. The CD also referenced a separate settlement agreement between Reichhold and the Department of the Navy, another responsible party at the Site. In that settlement agreement, the Navy agreed to pay one half of the costs.

30. The Department of the Navy currently owes Reichhold \$392,389.93 under the settlement agreement. Therefore, EPA has a right of setoff, in the amount of \$392,389.93 with respect to the Pioneer Sand Site. In addition, EPA asserts a right of setoff for any future amounts the Department of Navy may owe Reichhold in connection with the Pioneer Sand Site. EPA's claim is a secured claim to the extent of its right of setoff. EPA estimates that remaining long term O&M which Reichhold is required to perform under the terms of the CD will cost Reichhold approximately \$1.4 million. This proof of claim is filed for any future unreimbursed long term O&M costs which may be incurred by EPA at the site and which EPA estimates may cost, at a minimum, \$1.4 million.

Baldwin Park Site

31. The San Gabriel Valley is a suburban, largely-developed portion of Los Angeles County, CA, containing more than one million residents and covering more than 170 square miles. Land use in the valley is primarily residential. Perhaps one-quarter of the valley's area is used for commercial and industrial purposes. The San Gabriel Valley sites are four large groundwater sites listed by EPA on the NPL. One of those four large groundwater sites is the Baldwin Park Site, which was listed on the NPL in 1984.

32. The Baldwin Park Site is a several-mile long area of groundwater contamination in and near the cities of Azusa, Irwindale, and Baldwin Park, in Los Angeles County, CA. The approximate location of this multiple square-mile area is west of Azusa Avenue (Highway 39), south of the San Gabriel Mountains, east of the San Gabriel River, and north of Walnut Creek.

33. The Baldwin Park Site consists of a regional groundwater plume which contains massive contamination by volatile organic compounds ("VOCs") and other chemicals. The groundwater in the area serves as a drinking water resource. EPA issued a ROD, selecting an interim remedy for the site, in March 1994. In May 1999, EPA updated the remedy through the issuance of an Explanation of Significant Differences ("ESD"). The interim remedial action, as supplemented by the ESD, is a groundwater extraction and treatment system to treat VOCs, perchlorate, N-nitrosodimethylamine ("NDMA"), 1-4 dioxane, and certain other chemicals.

34. Reichhold currently owns a facility at 237 South Motor Avenue, Azusa, CA, which is within the Baldwin Park Site. The property consists of 8.878 acres, is located in an area which is primarily industrial and commercial in nature, and is established and developed. Reichhold has owned and operated the facility since at least 1949 and produces unsaturated polymer resins at the facility. Chemical use at the facility reportedly included TCE, 1,1,1-TCA and Freon, primarily used to clean process tanks. From approximately 1968 to 1975, TCE use was approximately 2,900 gallons

per year. In 1980, 1,1,1-TCA use was approximately 3,000 gallons per year. Average freon use was approximately 30,000 gallons per year. TCE, 1,1,1-TCA, tetrachloroethylene (PCE), freon, and chloroform have been detected in wastewater in samples collected between 1976 and 1990. In subsurface investigations at the property, PCE, TCE, 1,1,1-TCA, 1,1-DCA, 1,1-DCE, and other chemicals have been detected in the soil vapor.

35. From 1997 to 1999, a group of the PRPs (including Reichhold) performed work, under EPA supervision, to characterize the extent and concentration of these chemicals at the site and evaluated different technologies for the treatment of the chemicals. While this work was being performed, EPA extended the time for the PRPs to submit a good faith offer. After EPA issued its ESD in May 1999 to update the remedy to address newly-discovered contaminants, EPA again requested that the PRPs submit a good faith offer to perform the remedy and pay costs. In September 1999, a group of the PRPs (including Reichhold), submitted a good faith offer. After protracted negotiations with these PRPs and various water purveyors, negotiations broke down in June 2000.

36. On June 30, 2000, EPA issued a unilateral administrative order (UAO) to 19 PRPs. After lengthy negotiations, eight of these PRPs (including Reichhold) entered into a Baldwin Park Project Agreement (“Project Agreement”) with a group of water purveyors under which the PRPs would fund, and the water purveyors would perform, the necessary work, pursuant to the UAO, to implement EPA’s remedial action and provide a clean source of drinking water to the purveyors’ customers. The Project Agreement was finalized in March 2002. In a letter dated February 28, 2002, EPA indicated that the PRPs’ satisfactory performance under the Project Agreement would constitute compliance with the UAO. Since that time, the remedial action has been proceeding in compliance with the UAO and Project Agreement. The interim remedy, as supplemented by the ESD, is now fully constructed and has been in the operation and maintenance phase for several years.

37. The final remedy for the Baldwin Park Site has not yet been selected. Although the final remedy has not been selected it is likely that the costs of implementing a final ROD at the Baldwin Park Site are substantial. EPA estimates that future work at the Baldwin Park Site will cost at least \$200 million. Reichhold is the current owner and/or operator of facilities and the owner and/or operator of facilities at the time of disposal of hazardous substances at the Baldwin Park Site, within the meaning of CERCLA Sections 107(a)(1) and (a)(2), 42 U.S.C. §§ 9607(a)(1) and (a)(2).

38. This Proof of Claim is filed for all future response costs, plus interest, for which Reichhold is liable to the Government in connection with the Baldwin Park Site pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a). This Proof of Claim is filed in a protective fashion as to any work obligations of Reichhold under the above referenced administrative issued by EPA. *See, Protective Filing for Work Obligations*, below.

Yosemite Slough Superfund Site

39. The Yosemite Slough Superfund Site (“Yosemite Slough”), also known as the Yosemite Creek Sediment Site, is a shallow marine channel connected to a portion of the San Francisco Bay called “South Basin.” The site is located between Hunters Point Shipyard and Candlestick Point in the Bayview neighborhood of southeastern San Francisco, CA. It is approximately 1,600 feet long and 200 feet wide, with an area of approximately 414,000 square feet. Yosemite Slough is located in a historically industrial area of San Francisco.

40. Analytical data shows that the Yosemite Slough Site is contaminated with metals (cadmium, chromium, copper, lead, mercury, silver, zinc), PCBs (Aroclors 1254 and 1260), pesticides (aldrin, chlordanes, DDTs, dieldrin, heptachlor), total petroleum hydrocarbons, and polycyclic aromatic hydrocarbons.

41. In 2011-2012, EPA, in cooperation with several PRPs, undertook three technical studies that EPA decided were necessary to address data gaps to prepare an Engineering

Evaluation/Cost Analysis report (“EE/CA”): a waste classification study, a geotechnical study, and a sediment dewatering and treatability study. The final EE/CA was published in December 2013. In March 2014, EPA finalized an Action Memorandum, selecting a non-time critical removal action for the site. The selected removal action consists of a combination of several activities, including dredging, an engineered cap, enhanced monitored natural recovery, monitored natural recovery, and institutional controls.

42. Reichhold operated a surface coating resin manufacturing facility in South San Francisco from approximately 1943 until it closed in 1983. During this time, resins and surface coatings were associated with PCB content.

43. Reichhold arranged for disposal of hazardous substances at the Yosemite Slough Site, or arranged for transport of hazardous substances for disposal at the Yosemite Slough Site, within the meaning of CERCLA Section 107(a)(3), 42 U.S.C. § 9607(a)(3). From at least 1981-1984, Reichhold sent used drums from its South San Francisco facility to a drum reconditioning facility located at 1212 Thomas Avenue known as the Bay Area Drum Company (“BAD Facility”). Reichhold’s used drums likely contained residues of PCBs and/or metals, including lead, used by Reichhold in its manufacturing activities. In the 1980s, the BAD Facility received used drums that had previously contained oil or other chemicals in liquid or sludge form. Drums were reconditioned by first draining residue from the drums into a trough, then were cleaned in a caustic bath and rinsed with acid if necessary to remove rust. Numerous sampling events during the 1980s show that soils at the BAD Facility were contaminated with high levels of heavy metals and PCBs (specifically, Aroclors 1254 and 1260, the same ones found at the Yosemite Slough Site). Correspondence between BAD and the San Francisco Department of Public Works shows that BAD was discharging wash water into the sewer system until as late as 1986. Information provided to EPA by the San

Francisco Public Utilities Commission indicates that discharges from the BAD Facility flowed to the Griffith Street Outfall on the north side of Yosemite Slough. Between approximately 1959 and 1991, the Griffith Street Outfall discharged untreated sewage directly into the Yosemite Slough Site during wet weather events, which occurred approximately forty-six (46) times per year.

44. EPA has incurred unreimbursed past costs in the approximate amount of \$3.5 million. The total estimated cost of the work to be performed, as estimated in the Action Memorandum, is approximately \$15.5 million. This Proof of Claim is filed for all of the unreimbursed past and future response costs, plus interest, at the Yosemite Slough Site for which Reichhold is liable to the Government pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a).

Omega Chemical Corporation Superfund Site

45. The Omega Chemical Corporation Superfund Site (“Omega Chemical Site”) includes the location of the former Omega Chemical Corporation (“Omega Chemical”), which operated as a used solvent and refrigerant recycling, reformulation, and treatment facility from 1976 to approximately 1991. The facility processed drums and bulk loads of waste solvents and other chemicals it received from various industrial sectors. Omega Chemical was located at 12504 and 12512 East Whittier Boulevard, Whittier, CA, a community of approximately 85,000 people. Contamination has been found in soil at the facility property, in indoor air in surrounding buildings, and in groundwater extending approximately four and one-half miles downgradient (i.e., south-southwest), into the cities of Santa Fe Springs and Norwalk. Contaminants of concern include PCE, TCE, other VOCs, Freon 11, Freon 113, 1,4-dioxane, and hexavalent chromium. EPA has divided the site into three OUs to expedite and streamline investigation and cleanup. OU1 includes the Omega Chemical property and immediate proximity. OU2 is composed of groundwater contamination outside and generally downgradient of OU1. OU3 is composed of indoor air

contamination at buildings located on or near the former Omega Chemical property. The Omega Chemical Site was placed on the NPL in January 1999.

46. Reichhold arranged for disposal of hazardous substances at the Omega Chemical Site, or arranged for transport of hazardous substances for disposal at the Omega Chemical Site, within the meaning of CERCLA Section 107(a)(3), 42 U.S.C. § 9607(a)(3). According to waste manifests provided by the California Department of Toxic Substances Control (“DTSC”), Reichhold sent waste materials to the Omega Chemical Site.

47. In January 1995, EPA inspectors observed approximately 3,000 drums at the Omega Chemical Site in various stages of deterioration, many corroded and leaking. On May 3, 1995, EPA issued a time-critical removal action memorandum, authorizing a removal action that included securing the site, sampling soil and groundwater, and grading, capping, and fencing areas where contamination remained in the soil. To perform this work, on May 9, 1995, EPA issued a Unilateral Administrative Order (“1995 UAO”) to Potentially Responsible Parties that had arranged for the disposal of at least 10 tons of hazardous substances at the former Omega Chemical facility, including Reichhold. After amendments to the 1995 UAO to add additional PRPs, 147 parties ultimately were directed to perform work under the UAO.

48. Reichhold and other PRPs, the Omega PRP Organized Group (“OPOG”) entered into a Consent Decree requiring additional response work to address contaminated OU1 groundwater and preparation of a RI/FS to address soil contamination on and near the former Omega Chemical property. The Consent Decree was approved by the Court on February 28, 2001. *See United States v. Abex Aerospace, et al.*, (Civ. No. Case No. 2:00-cv-12471 (C.D. Cal.) (“2001 CD”). “Reichhold Chemicals, Inc.; Bond-Well Adhesives” was a signatory to the 2001 CD as a “Settling Work Defendant,” responsible for performing the work described in the CD. The 2001 CD was later

amended to include additional work to address indoor air contamination at an adjacent roller skating rink. OPOG members are still operating a groundwater extraction and treatment system containing and treating OU1 groundwater.

49. In September 2008, EPA signed a ROD for OU1 soils, a remedy that includes soil vapor extraction and institutional controls. OPOG members (including Reichhold) agreed to perform the OU1 work in a CD entered on October 6, 2010 (“2010 CD”), *See, United States of America v. Alcoa Inc., et al*, Civil No. 2:10-cv-05051-TJH (PLAx) (C.D. Cal.).

50. In November 2009, EPA signed a removal AOC (“2009 AOC”), whereby OPOG members (including Reichhold) agreed to mitigate the vapor intrusion in OU3 buildings. The AOC has been modified several times to encompass additional buildings and response work; these mitigation efforts are ongoing.

51. In September 2011, EPA selected an interim remedy for containment of OU2 groundwater in its Interim Action Record of Decision (“OU2 ROD”). The OU2 interim remedy includes construction of extraction wells and a new treatment plant to remove COCs from groundwater.

52. As of August 31, 2012 EPA had incurred \$18 million in unreimbursed past response costs at the Omega Chemical Site. In the OU2 ROD, EPA estimated the cost of implementing the OU2 interim remedy at \$69.2 million. This Proof of Claim is filed for all unreimbursed past and future response costs, plus interest, at the Omega Chemical Site for which Reichhold is liable to the Government pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a). This Proof of Claim is filed in a protective fashion as to any work obligations of Reichhold under the above referenced CDs and AOC with EPA. *See, Protective Filing for Work Obligations*, below.

Lower Duwamish Waterway Superfund Site

53. The Lower Duwamish Waterway Superfund Site (“LDW Site”) is located within an industrial corridor just south of downtown Seattle, WA. The site covers five miles of the Duwamish River and adjacent upland areas. The northern boundary of the waterway portion of the site is the southern tip of Harbor Island. The southern boundary is five miles downstream and is located near the Norfolk Combined Sewer Overflow/storm drain. EPA investigations discovered high levels of numerous hazardous substances, including PCBs, arsenic, polycyclic aromatic hydrocarbons, dioxins, and furans.

54. Reichhold operated a chemical manufacturing plant within the site and along the shoreline of the Duwamish River between 1947 and 1961. The facility is located at 5900 West Marginal Way SW in Seattle, WA, approximately 1.66 miles downstream of the northern boundary of the waterway. Reichhold manufactured resin and dry plywood protein glue, and conducted pilot-scale pentachlorophenol and sodium pentachlorophenate production at the facility. As part of these operations, Reichhold manufactured formaldehyde, phenol formaldehyde resin, urea formaldehyde resin, pentachlorophenol, sodium pentachlorophenate, and hydrochloric acid. Historical records indicate that Reichhold used pipes and ditches to discharge stormwater, sewage, and manufacturing wastes into the Duwamish River as part of its operations. Historical records document several chemical spills at the facility, including an ammonia spill in 1947, washings from soaking kettles in 1949, formaldehyde in 1952, phenol, formaldehyde, resins, waste water, uria, and blood in 1953, glue in 1953, 18,000 gallons of phenol in 1955, and pentacholorophenol acid wastes. Several of these spills appear to be related to day-to-day operations and/or resulted in fish kills in the river. Pursuant to CERCLA Section 107(a)(2), 42 U.S.C. § 9607(a)(2) Reichhold is liable as an owner and operator of a facility at a time of disposal of hazardous substances

55. Reichhold and Glacier Northwest Inc. (the current owner of the former Reichhold facility), are currently implementing an RI/FS pursuant to an AOC issued under Model Toxics Control Act (MTCA), a Washington state cleanup law. The MTCA investigation is at the RI stage. The RI primarily focuses on contamination within the property boundaries and does not address off-site contamination. Initial sampling conducted under the MTCA AOC has documented the release of several hazardous substances at or from the Reichhold facility, including metals (arsenic, mercury, zinc, copper, lead, antimony, and tin) and organics (dioxins/furans, PCBs, phthalates, PAHs, 1,2-dichlorophenol, benzyl alcohol, and organo tin compounds). Samples collected from sediments adjacent to the Reichhold facility, as part of the RI, document the presence of arsenic, PCBs, dioxins/furans, PAHs, copper, lead, mercury, and zinc in excess of the cleanup standards selected in EPA's ROD.

56. The ROD for the LDW Site identified cleanup standards for each of the four primary human health risk drivers as well as several other contaminants of concern, including: mercury, zinc, copper, lead, and, phthalates. The ROD selected four principal types of remedial action: dredging contaminated sediments; partial dredging and capping contaminated sediments; enhanced natural recovery; and monitored natural recovery. The ROD estimates that 960,000 cubic yards of contaminated sediment will be dredged, 105 acres of contaminated sediments will be capped by 3 to 4 feet of clean materials, 48 acres will be enhanced by the placement of a thin layer of clean sand (enhanced natural recovery), and 235 acres will be monitored for natural recovery.

57. EPA estimates that the future cost of implementing the ROD is \$342 million. As of January 31, 2015, EPA has incurred \$4,736,310.37 in unreimbursed response costs at the Lower Duwamish Superfund Site. This Proof of Claim is filed for all unreimbursed past and future response

costs, plus interest, at the LDW Site for which Reichhold is liable to the Government pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a).

**CLAIM FOR NATURAL RESOURCE DAMAGES
AND ASSESSMENT COSTS**

58. CERCLA Sections 107(a) and 107(f), 42 U.S.C. §§ 9607(a) and 9607(f), provide for the recovery of damages for injury to, or destruction or loss of, natural resources caused by the release of hazardous substances to the environment. Injured resources may include, but are not limited to, birds, mammals, fish, plants, and their supporting habitats. The Government, through NOAA, and DOI acting as natural resource trustees, is authorized to act on behalf of the public to recover natural resource damages, as well as the reasonable costs of assessing the injury to, or destruction or loss of, natural resources.

Lower Duwamish Waterway Site

59. DOI and its co-federal trustee NOAA have a natural resources damages claim for a portion of the LDW Site (described above). The Elliot Bay and Duwamish River Natural Resource Trustee Council (“Trustee Council”), of which NOAA and DOI are participating members, developed a habitat equivalency analysis (“HEA”) based on injuries to LDW sediment as the base of a broader food web that supports trust resources in the LDW, such as benthic invertebrates, marine fish, salmonids, birds and wildlife in the LDW. Based on the HEA, the Trustee Council, in order to allocate liability for the purposes of early settlement, conducted a streamlined allocation to assign liability for sediment contamination to various sites and outfalls that are proximate to the LDW and have been or are the likely sources of releases that resulted in natural resource injuries. As part of the streamlined allocation, the Trustee Council developed contaminant of concern (“COC”) footprints that indicate areas of COC contamination in the LDW and the concentrations of those COCs for each footprint relative to sediment injury thresholds.

60. Focusing on the portion of the LDW associated with Reichhold, the streamlined allocation assigned liability related to specific COC footprints to the Reichhold facility based on the location of the COC footprints relative to the facility and the relationship between activities at the facility and COCs. The portions associated with Reichhold were assigned an assessment figure related to PAH, arsenic, phenol, BBP and copper footprints, resulting in an allocated natural resource damages claim of \$555,000.00. In addition, both DOI and NOAA have incurred unreimbursed resource damage assessment costs at the LDW Site.

61. Pursuant to CERCLA Sections 107(a) and 107(f), 42 U.S.C. §§ 9607(a) and 9607(f), Reichhold is liable to the Government for damages for injury to, or destruction or loss of, natural resources caused by the release of hazardous substances from the LDW Site, including the reasonable costs of assessing such injury, destruction, or loss. As noted above, Reichhold is jointly and severally liable for natural resource damage claims for a portion of the LDW Site in the amount of \$555,000.00. In addition, relative to the Reichhold facility, as of September 30, 2014, NOAA had incurred \$5,937.00 in unreimbursed costs associated with assessment of natural resource damages at the LDW Site and as of December 13, 2014, DOI had incurred \$3,897.74 in unreimbursed costs associated with assessment of natural resource damages at the LDW Site. Reichhold is liable to the Government for past and future costs associated with natural resource damages at the LDW Site in the amount of no less than \$564,834.74, plus interest pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a).

Kin-Buc Landfill

62. The Kin-Buc Landfill Superfund Site ("Kin-Buc Site") is located in Edison Township, Middlesex County, New Jersey. The Kin-Buc property covers 222 acres of tidal and non-tidal wetlands and includes three waste mounds. The Raritan River borders the west side of the Kin-Buc Site. Several small tidal tributaries to the Raritan River and an extensive salt marsh surround the Kin-

Buc Site property. Edmonds Creek, located to the east of the waste mounds, is a small, meandering stream that drains the surrounding 56 acre salt marsh before entering the Raritan River a quarter of a mile southeast of the site. On the west side of the mounds, Martins Creek flows east to west into the Raritan River. The headwaters of Martins Creek was buried by refuse in the Kin-Buc mounds. Mill Brook, northwest of the site, is a tributary to Martins Creek. Rum Creek is located south of the Kin-Buc Site property and flows south into the Raritan River.

63. Reichhold arranged for disposal of hazardous substances at the Kin-Buc Site, or arranged for transport of hazardous substances for disposal at the Kin-Buc Chemical Site, within the meaning of CERCLA Section 107(a)(3), 42 U.S.C. § 9607(a)(3). During the period the Kin-Buc Landfill was operating, Reichhold disposed of hazardous substances at the landfill. Solid and liquid wastes from Reichhold's Carteret, NJ and Elizabeth, NJ plants were shipped to the Kin-Buc Landfill through a third party transporter. Reichhold's wastes included volatile organic compounds ("VOCs"), total petroleum hydrocarbons ("TPHs"), polychlorinated biphenyls ("PCBs") and metals.

64. NOAA has not yet fully calculated damages relating to hazardous substance and related releases at the Kin Buc Landfill, but given the probable natural resource injuries, these projected damages are likely substantial. Pursuant to CERCLA Sections 107(a) and 107(f), 42 U.S.C. §§ 9607(a) and 9607(f), Reichhold is jointly and severally liable to the Government for damages for injury to, or destruction or loss of, natural resources caused by the release of hazardous substances from the Kin-Buc Landfill Site, including the reasonable costs of assessing such injury, destruction, or loss. In addition, as of September 30, 2014, NOAA had incurred \$29,487.47 in unreimbursed costs associated with assessment of natural resource damages at the Kin-Buc Landfill Site.

PROTECTIVE FILING FOR WORK OBLIGATIONS

65. The Government is not required to file a proof of claim with respect to Reichhold's

injunctive obligation to comply with work requirements and compliance obligations imposed by court orders or by environmental statutes, regulations, administrative orders, licenses, or permits, because such obligations are not claims under 11 U.S.C. § 101(5). Reichhold and any reorganized debtor must comply with such mandatory requirements. The Government reserves the right to take future actions to enforce any such obligations of Reichhold. While the Government believes that its position will be upheld by the appropriate court, the Government has included the aforementioned obligations and requirements in this Proof of Claim in a protective fashion, to safeguard against the possibility that Reichhold will contend that it does not need to comply with such obligations and requirements, and the appropriate court finds that it is not required to do so. Therefore, a protective contingent claim is filed in the alternative for such obligations and requirements, but only in the event that the appropriate court finds that such obligations and requirements are dischargeable claims under 11 U.S.C. § 101(5), rather than obligations and requirements that any reorganized debtor must comply with. Nothing in this Proof of Claim constitutes a waiver of any rights by the Government or an election of remedies with respect to such rights and obligations.

66. Consistent with the foregoing, this Proof of Claim is also filed in a protective manner with respect to any and all compliance and work obligations of Reichhold under the Resource Conservation and Recovery Act (“RCRA”), 42 U.S.C. §§ 6901-6992k. RCRA establishes a comprehensive regulatory program for generators of hazardous waste and for owners and operators of facilities that treat, store, or dispose of hazardous waste. Pursuant to RCRA, EPA has promulgated regulations applicable to generators and owners and operators of hazardous waste management facilities. The federal RCRA implementing regulations are set forth at 40 C.F.R. Part 260 *et seq.* Pursuant to RCRA Section 3006, 42 U.S.C. § 6926, EPA has authorized certain states to administer various aspects of the hazardous waste management program in such states. Pursuant to RCRA Section 3008(a), 42 U.S.C. § 6928(a), these authorized state hazardous waste management

programs are enforceable by EPA. Under RCRA, regulated entities are required to, *inter alia*, operate in compliance with RCRA regulatory requirements, implement closure and post-closure work and corrective action work, and perform any necessary action with respect to any imminent and substantial endangerment to health or the environment, as required by RCRA and/or RCRA permits, consent decrees, or administrative orders. *See, e.g.*, 42 U.S.C. §§ 6924, 6928, 6973. Reichhold is liable for any and all injunctive and compliance obligations that it is required to perform under RCRA, RCRA permits, and RCRA administrative orders. It is the Government's position that a proof of claim is not required to be filed for such injunctive, compliance, and regulatory obligations and requirements under RCRA.

Protective Claim for Pickettville Road Landfill Site

67. The Pickettville Road Landfill Site is 52-acre Site is located in Jacksonville, Duval County, Florida. The Site is a capped landfill area which was formerly operated as a waste disposal facility by the City of Jacksonville from the 1940s until 1977. Pickettville Road borders the Site to the north and northwest, Little Six-Mile Creek borders the Site to the east and southeast, and rural and residential properties border the Site to the south and west. Site surroundings include industrial and residential land uses. EPA placed the Site on the National Priorities List (NPL) in 1983 because of contaminated ground water and soil resulting from facility operations. The remedy has been completed, and the Site is in Long Term O&M.

68. In April of 1993 Reichhold entered into a Consent Decree with EPA for the Pickettville Road Landfill Site. *See, United States v. City of Jacksonville, Florida, et al., Civil No. 92-133-CIV-J-16* (USDC M.D. Fla.). The CD required performance of the work at the Site, and payment of oversight costs. This Proof of Claim is filed in a protective fashion as to the work requirements of Reichhold under the CD at the Pickettville Road Landfill Site.

DEBTOR-OWNED SITES

69. Reichhold has or may in the future have environmental liabilities for properties that are part of its bankruptcy estate and/or for the migration of hazardous substances from property of its bankruptcy estate, including but not limited to Reichhold-owned property at the above-referenced Baldwin Park Site in Azusa, California, or the Reichhold-owned property at 11015 Reichhold Road, Gulfport, Mississippi. *See, Protective Claim for Administrative Expenses filed by the United States of America on behalf of the United States Environmental Protection Agency*, filed March 9, 2015. Pursuant to 28 U.S.C. § 959(b), Reichhold is required to manage and operate estate property in accordance with non-bankruptcy law, including all applicable environmental statutes and regulations. Further, any reorganized debtor will be subject to liability under environmental law with respect to any property it owns or operates. The Government is not required to file a proof of claim relating to property of the estate other than for: (i) response costs incurred before the petition date; and (ii) civil penalties for days of violations occurring before the petition date. This Proof of Claim is only filed protectively with respect to post-petition liabilities and response costs relating to property of the estate.

70. The Government is entitled to administrative expense priority for, *inter alia*, any response costs it incurs with respect to property of the estate after the petition date. The Government reserves the right to file an application for administrative expenses and to take other appropriate action in the future with respect to property of the estate.

ADDITIONAL TERMS

71. This Proof of Claim is filed as an unsecured non-priority claim, except to the extent: (i) any rights of setoff secure the Government's claims, including but not limited to the United States' set-off rights with respect to the Pioneer Sand Superfund Site; (ii) any secured/trust interest exists in insurance proceeds received by Reichhold on account of the Government's claims; and (iii) administrative priority exists with respect to property of the estate, post-petition violations of

law, or otherwise. The Government will file any application for administrative expenses at the appropriate time.

72. This Proof of Claim is also filed to the extent necessary to protect the Government's rights with respect to any insurance proceeds received by Reichhold, and any funds held in escrow by Reichhold, in connection with the matters discussed herein.

73. This Proof of Claim is without prejudice to any right under 11 U.S.C. § 553 to set off, against this claim debts owed to Reichhold by these or any other federal agencies, including as discussed above, EPA's set off rights with respect to the Pioneer Sand Site.

74. The Government has not perfected any security interest on its claims against Reichhold.

75. Except as stated in this Proof of Claim, no judgments against Reichhold have been rendered on the claims set forth herein.

76. No payments to the Government have been made by Reichhold on the claims set forth herein.

77. This Proof of Claim reflects certain known liabilities of Reichhold to the Government. The Government reserves the right to amend this Proof of Claim to assert additional liabilities, including but not limited to liabilities for additional costs for the matters discussed herein.

78. Additional documentation in support of this Proof of Claim is too voluminous to attach, but is available upon request.

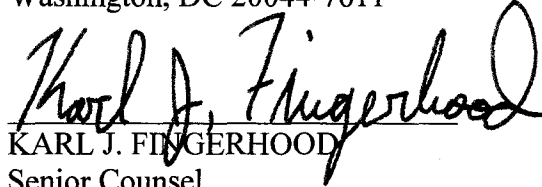
Dated: March 30, 2015

Respectfully submitted,

ELLEN M. MAHAN
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Environment and Natural Resources Division

U.S. Department of Justice

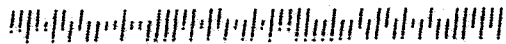
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**X-RAYED
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