SOLID WASTE FACILITY

LETTER FROM THE CHIEF FINANCIAL OFFICER

(Closure and/or Post-Closure)

Secretary

Louisiana Department of Environmental Quality

Post Office Box 4313

Baton Rouge, Louisiana 70821-4313

Attention: Office of Environmental Services,   
Waste Permits Division

RE: INSERT Facility Name, Agency Interest Number, and Permit Number

Dear Sir:

I am the chief financial officer of INSERT Name and Address of Firm, which may be the Permit Holder, Applicant, or Parent Corporation of the Permit Holder or Applicant . This letter is in support of this firm's use of the financial test to demonstrate financial responsibility for Choose an item. as specified in LAC 33:VII.1303.

**DELETE BEFORE PRINTING - Fill out the following three paragraphs regarding facilities and associated closure and post-closure cost estimates. If your firm does not have facilites that belong in a particular paragaph, select "None".**

**DELETE BEFORE PRINTING - For each facility, list the facility name, site name, agency interest number, site identification number, and facility permit number.**

1. The firm identified above is the Choose an item. of the following facilities, whether in Louisiana or not, for which financial assurance for Choose an item. is guaranteed and demonstrated through a financial test similar to that specified in LAC 33:VII.1303 or other forms of self-insurance. The current Choose an item. cost estimates covered by the test are shown for each facility: Choose an item.

2. This firm guarantees through a corporate guarantee similar to that specified in LAC 33:VII.1303 for Choose an item. of the following facilities, whether in Louisiana or not, of which INSERT Name of the Permit Holder or Applicant are/is a subsidiary of this firm. The amount of the current cost estimates for the closure and/or post-closure care so guaranteed is shown for each facility: Choose an item.

3. This firm is the permit holder or applicant of the following facilities, whether in Louisiana or not, for which financial assurance for closure and/or post-closure care is not demonstrated either to the U.S. Environmental Protection Agency or to a state through a financial test or any other financial assurance mechanism similar to those specified in LAC 33:VII.1303. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility: Choose an item.

This firm Choose an item. to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on Choose an item., Choose an item.. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed year, ended Click here to enter a date..

**DELETE BEFORE PRINTING - Fill in Alternative I if the criteria of LAC 33:VII.1303.H.1.a are used.**

| **Alternative I** | | |
| --- | --- | --- |
| 1. Sum of current closure and/or post-closure estimate (total all cost estimates shown above) | $ | |
| \*2. Tangible net worth | $ | |
| \*3. Total assets in U.S. (required only if less than 90 percent of firm's assets are located in the U.S.) | $ | |
|  | YES | NO |
| 4. Is line 2 at least $10 million? |  |  |
| 5. Is line 2 at least 6 times line 1? |  |  |
| \*6. Are at least 90 percent of the firm's assets located in the U.S.? If not, complete line 7. |  |  |
| 7. Is line 3 at least 6 times line 1? |  |  |

(The following is to be completed by all firms providing the financial test.)

I hereby certify that the wording of this letter is identical to the wording specified in LAC 33:VII.1399.Appendix I.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Chief Financial Officer for the Firm

INSERT Name of Chief Financial Officer

INSERT Title of Person Signing

Click here to enter a date.

**DELETE BEFORE PRINTING - Fill in Alternative II if the criteria of LAC 33:VII.1303.H.1.b are used.**

| **Alternative II** | | |
| --- | --- | --- |
| 1. Sum of current closure and post-closure cost estimates (total of all cost estimates shown above) | $ | |
| \*2. Tangible net worth | $ | |
| \*3. Net worth | $ | |
| \*4. Current liabilities | $ | |
| \*5. Total assets in U.S. (required only if less than 90 percent of firm's assets are located in the U.S.) | $ | |
|  | YES | NO |
| 6. Is line 4 divided by line 3 less than 1.5? |  |  |
| 7. Is line 2 at least $10 million? |  |  |
| \*8. Are at least 90 percent of the firm's assets located in the U.S.? If not, complete line 10. |  |  |
| 9. Is line 5 at least 6 times line 1? |  |  |

(The following is to be completed by all firms providing the financial test.)

I hereby certify that the wording of this letter is identical to the wording specified in LAC 33:VII.1399.Appendix I.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Chief Financial Officer for the Firm

INSERT Name of Chief Financial Officer

INSERT Title of Person Signing

Click here to enter a date.

**DELETE BEFORE PRINTING - Fill in Alternative III if the criteria of LAC 33:VII.1303.H.1.c are used.**

| **Alternative III** | | |
| --- | --- | --- |
| 1. Sum of current closure and post-closure cost estimates (total of all cost estimates shown above) | $ | |
| 2. Current bond rating of most recent issuance of this firm and name of rating service |  | |
| 3. Date of issuance of bond |  | |
| 4. Date of maturity of bond |  | |
| \*5. Tangible net worth (If any portion of the closure and/or post-closure cost estimate is included in "total liabilities" on your firm's financial statement, you may add the amount of that portion to this line.) | $ | |
| \*6. Total assets in U.S. (required only if less than 90 percent of the firm's assets are located in the U.S.) | $ | |
|  | YES | NO |
| 7. Is line 5 at least $10 million? |  |  |
| 8. Is line 5 at least 6 times line 1? |  |  |
| 9. Are at least 90 percent of the firm's assets located in the U.S.? If not, complete line 10. |  |  |
| 10. Is line 6 at least 6 times line 1? |  |  |

(The following is to be completed by all firms providing the financial test.)

I hereby certify that the wording of this letter is identical to the wording specified in LAC 33:VII.1399.Appendix I.

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Signature of Chief Financial Officer for the Firm

INSERT Name of Chief Financial Officer

INSERT Title of Person Signing

Click here to enter a date.

**DELETE BEFORE PRINTING - Fill in Alternative IV if the criteria of LAC 33:VII.1303.H.1.d are used.**

| **Alternative IV** | | |
| --- | --- | --- |
| 1. Sum of current closure and post-closure cost estimates (total of all cost estimates shown above) | $ | |
| \*2. Tangible net worth | $ | |
| \*3. Current liabilities | $ | |
| \*4. The sum of net income plus depreciation, depletion, and amortization | $ | |
| 5. Line 4 minus $10 million | $ | |
| \*6. Total assets in U.S. (required only if less than 90 percent of firm's assets are located in the U.S.) | $ | |
|  | YES | NO |
| 7. Is line 5 divided by line 3 greater than 0.10? |  |  |
| 8. Is line 2 at least $10 million? |  |  |
|  |  |  |
| \*9. Are at least 90 percent of the firm's assets located in the U.S.? If not, complete line 10. |  |  |
| 10. Is line 6 at least 6 times line 1? |  |  |

(The following is to be completed by all firms providing the financial test.)

I hereby certify that the wording of this letter is identical to the wording specified in LAC 33:VII.1399.Appendix I.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Chief Financial Officer for the Firm

INSERT Name of Chief Financial Officer

INSERT Title of Person Signing

Click here to enter a date.

INSERT

ANY

NECESSARY ATTACHMENTS