PUBLIC HEARING

before

ASSEMBLY ENVIRONMENTAL QUALITY COMMITTEE

on

ASSEMBLY BILLS 2698, 2699, 2700, & 2701 (Hazardous Waste Financing Package)

July 29, 1986 Kearny Town Hall Kearny, New Jersey

MEMBERS OF COMMITTEE PRESENT:

Assemblyman John O. Bennett, Chairman Assemblywoman Kathleen A. Donovan Assemblyman Frank J. Gargiulo Assemblyman Byron M. Baer

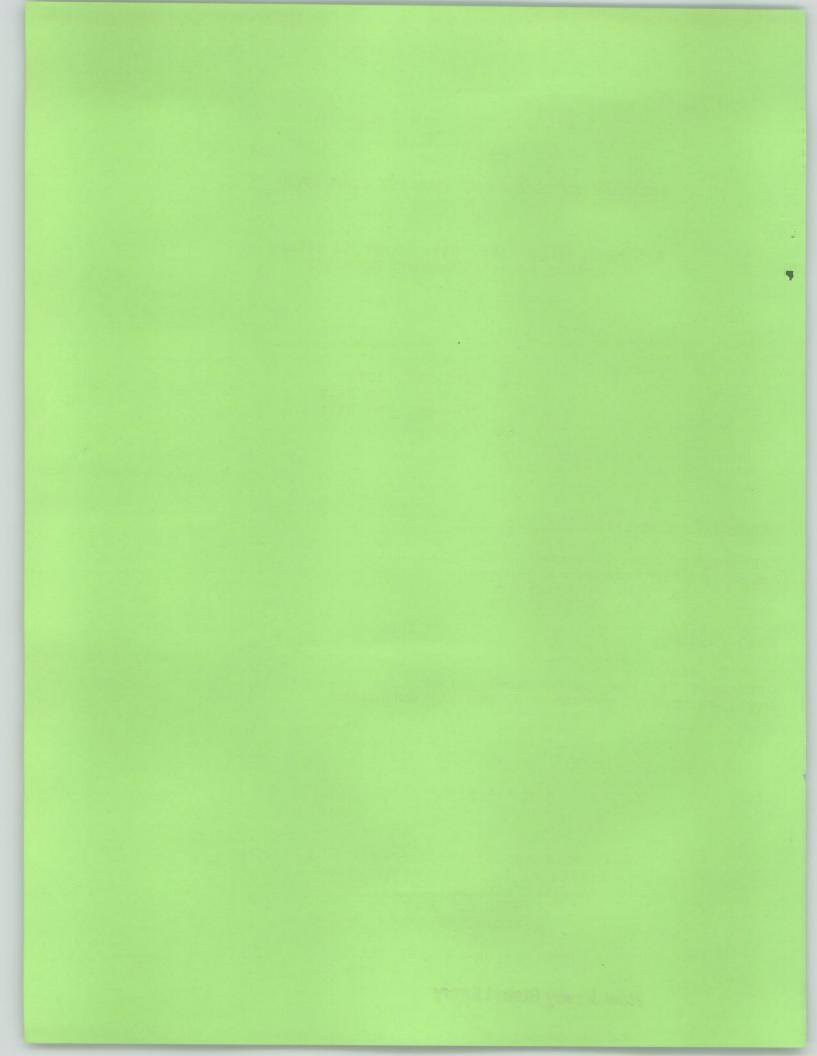
ALSO PRESENT:

Mark O. Smith
Office of Legislative Services
Aide, Assembly Environmental Quality Committee

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Hearing Recorded and Transcribed by
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JOHN O. BENNETT Chairman ROBERT W. SINGER Vice-Chairman KATHLEEN A. DONOVAN FRANK J. GARGIULO ROBERT C. SHINN, JR. BYRON M. BAER ROBERT G. SMITH

Rem Bersey State Legislature

ASSEMBLY ENVIRONMENTAL QUALITY COMMITTEE

STATE HOUSE ANNEX, CN-068 TRENTON, NEW JERSEY 08625 TELEPHONE: (609) 292-7676

MEMORANDUM

July 21, 1986

TO:

ASSEMBLY COMMITTEE ON ENVIRONMENTAL QUALITY

FROM:

ASSEMBLYMAN JOHN O. BENNETT

SUBJECT: PUBLIC HEARING POSTPONEMENT

The public hearing originally scheduled by the Assembly Committee on Environmental Quality for Monday, July 28, 1986, 10:00 A.M. in the Town Council Chambers at Kearny Town Hall, Kearny, Hudson County has been rescheduled for the following day, Tuesday, July 29, 1986. The time and place remain the same. The directions to Kearny Town Hall are as follows:

Directions: From the south, take the New Jersey Turnpike to Exit 15W, follow sign to Kearny, go to first traffic light and onto Schuyler Avenue, and proceed along Schuyler for one mile to the Portugese Cultural Club. Turn left at the club onto Quincy Avenue, and at the second traffic light turn left onto Kearny Avenue. The Town Hall is one block to the left. Parking is at the rear of the Town Hall.

The subject of the public hearing will be the Hazardous Waste Financing Package. Please be prepared to consider the following bills:

A-2698 Bennett	Increases the rate of the Spill fund tax.
A-2699 Bennett	Directs the Legislature to annually appropriate \$50 million from General Fund to "Hazardous Discharge Site Cleanup Fund."
A-2700 Bennett	Raises the Corporation Business Tax from 9% to 9 1/2%.
A-2701 Bennett	Authorizes \$200,000,000 in State bonds for hazardous discharge site cleanup.

(Persons wishing to testify at the public hearing should contact Mark O. Smith, Committee Alde, at (609) 292-7676.)

ASSEMBLY, No. 2698

STATE OF NEW JERSEY

INTRODUCED MAY 22, 1986

By Assemblyman BENNETT

An Act to amend the "Spill Compensation and Control Act," approved January 6, 1977 (P. L. 1976, c. 141).

- 1 Be it enacted by the Senate and General Assembly of the State
- 2 of New Jersey:
- 1 1. Section 9 of P. L. 1976, c. 141 (C. 58:10-23.11h) is amended
- 2 to read as follows:
- 3 9. a. There is hereby levied upon each owner or operator of one
- 4 or more major facilities a tax to insure compensation for cleanup
- 5 costs and damages associated with any discharge of hazardous
- 6 substances to be paid by the transferee; provided, however, that
- 7 in the case of a major facility which operates as a public storage
- 8 terminal for hazardous substances owned by others, the owner of
- 9 the hazardous substance transferred to such major facility or his
- 0 authorized agent shall be considered to be the transferee or trans-
- 11 feror, as the case may be, for the purposes of this section and shall
- 12 be deemed to be a taxpayer for purposes of this act. Where such
- 13 person has failed to file a return or pay the tax imposed by this
- 14 act within 60 days after the due date thereof, the director shall
- 15 forthwith take appropriate steps to collect same from the owner of
- 16 the hazardous substance. In the event the director is not suc-
- 17 cessful in collecting said tax then on notice to the owner or operator
- 18 of the public storage terminal of said fact said owner or operator
- 19 shall not release any hazardous substance owned by the taxpayer.
- 20 The director may forthwith proceed to satisfy any tax liability of
- 21 the taxayer by seizing, selling or otherwise disposing of said haz-
- 22 ardous substance to satisfy the taxpayer's tax liability and to take
- 23 any further steps permitted by law for its collection. For the pur-

24 poses of this act public storage terminal shall mean a public or 25privately owned major facility operated for public use which is 26used for the storage or transfer of hazardous substances. The tax 27shall be measured by the number of barrels or the fair market 28 value, as the case may be, of hazardous substances transferred to 29 the major facility, provided, however, that the same barrel, in-30 cluding any products derived therefrom, subject to multiple trans-31 fers from or between major facilities shall be taxed only once at 32 the point of the first transfer. 33

When a hazardous substance other than petroleum which has not been previously taxed is transferred from a major in-State facility to a facility which is not a major facility, the transferor shall be liable for tax payment for said transfer.

34

35

36 37 b. The tax shall be [\$0.01] \$0.02 per barrel transferred and in the case of the transfer of hazardous substances other than 38 petroleum or petroleum products, the tax shall be the greater of 39 [\$0.01] 80.02 per barrel or [0.4%] 0.8% of the fair market value 40 of the product, Luntil the balance in the fund equals or exceeds \$50,000,000.00]; provided, however, that with respect to transfers 4243 of hazardous substances other than petroleum or petroleum products which are or contain any precious metals to be recycled, re-11 fined, or rerefined in this State, or which are transferred into this 45 46 State subsequent to being recycled, refined or rerefined, the tax 47 shall be [\$0.01] \$0.02 per barrel of the hazardous substance. For the purposes of this section, "precious metals" means gold, silver, 48 **4**9 osmium, platinum, palladium, iridium, rhodium, ruthenium and copper. [In each fiscal year following any year in which the bal-50 ance of the fund equals or exceeds \$50,000,000.00, no tax shall be 5152levied unless (1) the current balance in the fund is less than 53 \$40,000,000.00 or (2) pending claims against the fund exceed 50% 54of the existing balance of the fund. The provisions of the foregoing notwithstanding, should claims paid from or pending against 55 the fund not exceed \$5,000,000.00 within three years after the tax 56 is first levied, the tax shall be \$0.01 per barrel transferred or 0.4% 57 of the fair market value of the product, as the case may be, until 58 the balance in the fund equals or exceeds \$36,000,000.00, and there-59after shall not be levied unless: (1) the current balance in the 60 fund is less than \$30,000,000.00 or (2) pending claims against the fund exceed 50% of the existing balance of the fund. In the event 62of either such occurrence and upon certification thereof by the 63 State Treasurer, the director shall within 10 days of the date of 64

such certification relevy the excise tax, which shall take effect on

the first day of the month following such relevy. With respect to 66 the tax imposed upon the transfer of hazardous substances which 67 68 are other than petroleum or petroleum products, if the revenues from such tax exceed \$7,000,000.00 during any calendar year, such 69 excess shall be refunded or credited to the taxpayers who paid 70 such tax during the calendar year. The refund or credit shall be 71based upon the amount of taxes paid by each taxpayer on trans-72 fers of hazardous substances which are other than petroleum or 73 petroleum products for the calendar year in proportion to all 74taxes paid by all taxpavers on such transfers during said year; provided, however, that if at the end of the calendar year the 76 increased tax rate as authorized by this subsection or subsection i. 77is in effect, no refund or credit shall be allowed for such calendar 78 year; and further, provided that no refund or credit shall be 79allowed for a calendar year if by reason of such refund or credit a condition would occur which would authorize the imposition of the 81tax at the higher rate authorized in this subsection or subsection i. However, a partial refund or credit shall be allowed to the extent 83 that such a condition would not occur. In the event of a major dis-84 charge or series of discharges resulting in reasonable claims 85 against the fund exceeding the existing balance of the fund, the 86 tax shall be levied as follows: 87

88 (1) On petroleum or petroleum products, at the rate of [\$0.04] \$0.08 per barrel transferred, until the revenue produced by such 89 increased rate equals 150% of the total dollar amount of all pending reasonable claims resulting from the discharge of petroleum 91 or petroleum products; provided, however, that such rate may be 92set at less than [\$0.04] \$0.05 per barrel transferred if the ad-93 94 ministrator determines that the revenue produced by such lower rate will be sufficient to pay outstanding reasonable claims against 96 the fund within one year of such levy; and

(2) On hazardous substances other than petroleum or petroleum products, at the rate of the greater of \$20.04 \$0.08 per barrel transferred or \$0.8% \$1.6% of the fair market value of such hazardous substance, until the revenue produced by such increased rate equals 150% of the total dollar amount of all pending reasonable claims resulting from the discharge of hazardous substances other than petroleum or petroleum products : provided, however, that with respect to transfers of hazardous substances other than petroleum or petroleum products which are or contain any precious metals to be recycled, refined, or rerefined in this State, or which are transferred into this State subsequent to being recycled, re-

108 fined, or rerefined, the tax shall be \$0.04 per barrel of the hazardous

109 substances; and provided further, however, that any such increased

110 tax rate on hazardous substances other than petroleum or petro-

111 leum products may be set at less than \$0.04 per barrel transferred,

112 or 0.8% of the fair market value of the hazardous substance, as

113 the case may be, if the administrator determines that the revenue

114 produced by such lower rate shall be sufficient to pay outstanding

115 reasonable claims against the fund within one year of such levy.]

116 Interest received on moneys in the fund shall be credited to the

117 fund. [Should the fund exceed \$36,000,000.00 or \$50,000,000.00, as

118 herein provided, as a result of such interest, the commissioner

119 shall report to the Legislature and the Governor concerning the

120 options for the use of such interest.]

121 c. (1) Every taxpayer and owner or operator of a public storage

122 terminal for hazardous substances shall on or before the twentieth

123 day of the month following the close of each tax period render a

124 return under oath to the director on such forms as may be pre-

125 scribed by the director indicating the number of barrels of hazar-

126 dous substances transferred and where appropriate, the fair

127 market value of the hazardous substances transferred to or from

128 the major facility, and at said time the taxpayer shall pay the full

129 amount of the tax due.

130 (2) Every taxpayer or owner or operator of a major facility or

131 vessel which transfers a hazardous substance, as defined in this

132 act, and who is subject to the tax under subsection a, shall within

133 20 days after the first such transfer in any fiscal year register with

134 the director on such form as shall be prescribed by him.

d. If a return required by this act is not filed, or if a return when

136 filed is incorrect or insufficient in the opinion of the director, the

137 amount of tax due shall be determined by the director from such

138 information as may be available. Notice of such determination

139 shall be given to the taxpayer liable for the payment of the tax.

140 Such determination shall finally and irrevocably fix the tax unless

141 the person against whom it is assessed, within 30 days after re-

142 ceiving notice of such determination, shall apply to the director

143 for a hearing, or unless the director on his own motion shall re-

144 determine the same. After such hearing the director shall give

145 notice of his determination to the person to whom the tax is

146 assessed.

e. Any taxpayer who shall fail to file his return when due or to

148 pay any tax when the same becomes due, as herein provided, shall

149 be subject to such penalties and interest as provided in the "State

- 150 Tax Uniform Procedure Law," Subtitle 9 of Title 54 of the Re-
- 151 vised Statutes. If the Division of Taxation determines that the
- 152 failure to comply with any provision of this section was excusable
- 153 under the circumstances, it may remit such part or all of the pen-
- 154 alty as shall be appropriate under such circumstances.
- 155 f. (1) Any person failing to file a return, failing to pay the tax,
- 156 or filing or causing to be filed, or making or causing to be made,
- 157 or giving or causing to be given any return, certificate, affidavit,
- 158 representation, information, testimony or statement required or
- 159 authorized by this act, or rules or regulations adopted hereunder
- 160 which is willfully false, or failing to keep any records required
- 161 by this act or rules and regulations adopted hereunder, shall, in
- 162 addition to any other penalties herein or elsewhere prescribed, be
- 163 guilty of a crime of the fourth degree.
- 164 (2) The certificate of the director to the effect that a tax has not
- 165 been paid, that a return has not been filed, that information has
- 166 not been supplied or that inaccurate information has been supplied
- 167 pursuant to the provisions of this act or rules or regulations
- 168 adopted hereunder shall be presumptive evidence thereof.
- 169 g. In addition to the other powers granted to the director in
- 170 this section, he is hereby authorized and empowered:
- 171 (1) To delegate to any officer or employee of his division such of
- 172 his powers and duties as he may deem necessary to carry out
- 173 efficiently the provisions of this section, and the person or persons
- 174 to whom such power has been delegated shall possess and may
- 175 exercise all of said powers and perform all of the duties delegated
- 176 by the director;
- 177 (2) To prescribe and distribute all necessary forms for the im-
- 178 plementation of this section.
- 179 h. The tax imposed by this act shall be governed in all respects
- 180 by the provisions of the "State Tax Uniform Procedure Law,"
- 181 Subtitle 9 of Title 54 of the Revised Statutes, except only to the
- 182 extent that a specific provision of this act may be in conflict
- 183 therewith.
- 184 [i. Notwithstanding any other provisions of this section, upon a
- 185 request from the administrator, the Treasurer may order the
- 186 director to levy the tax on all hazardous substances other than
- 187 petroleum or petroleum products at a specified rate greater than
- 188 \$0.01 per barrel or 0.4% of the fair market value of the product, as
- 189 the case may be, but in no event to exceed \$0.04 per barrel with
- 190 respect to transfers of hazardous substances other than petroleum
- 191 or petroleum products which are or contain any precious metals

- 192 to be recycled, refined or rerefined in this State, or which are trans-
- 193 ferred into this State subsequent to being recycled, refined or re-
- 194 refined, or the greater of \$0.04 per barrel or 0.6% of the fair
- 195 market value of the product with respect to transfers of any other
- 196 hazardous substances other than petroleum or petroleum prod-
- 197 ucts, if and as long as the administrator determines the following:
- 198 (1) That pending, reasonable claims against the fund for hazar-
- 199 dous substances other than petroleum or petroleum products ex-
- 200 ceed 70% of the existing balance of the fund, and
- 201 (2) That the sum of the claims paid by the fund on behalf of
- 202 discharges or removals of hazardous substances other than petro-
- 203 leum or petroleum products plus pending, reasonable claims
- 204 against the fund on behalf of discharges of hazardous substances
- 205 other than petroleum is equal to or greater than 70% of all claims
- 206 paid by the fund plus all pending, reasonable claims against the
- 207 fund.
- 208 The provisions of this subsection shall not preclude the impo-
- 209 sition of the tax at the higher rate authorized under subsection b.
- 210 of this section.
- 1 2. This act shall take effect 90 days following enactment, but
- 2 the Department of Environmental Protection and the Department
- 3 of the Treasury shall take all actions necessary prior to the effec-
- 4 tive date of this act to implement the provisions of this act on
- 5 the effective date thereof.

STATEMENT

This bill doubles the rate of the tax on petroleum and non-petroleum hazardous substances imposed by the "Spill Compensation and Control Act," P. L. 1977, c. 141. This bill would increase the tax on petroleum from \$0.01 per barrel to \$0.02 per barrel, and would increase the tax on non-petroleum hazardous substances from the greater of \$0.01 per barrel or 0.4% of fair market value to the greater of \$0.02 per barrel or 0.8% of fair market value.

This bill would also double the rates of the "accelerator" provisions of the act, which automatically increase the base rates of the tax when claims against the Spill Fund exceed the balance of the fund. This bill also removes the existing \$50,000,000.00 "cap" on the Spill Fund.

HAZARDOUS WASTE (Cleanup)

Increases the rate of the Spill Fund tax.

ASSEMBLY, No. 2699

STATE OF NEW JERSEY

INTRODUCED MAY 22, 1986

By Assemblyman BENNETT

An Act concerning the funding of hazardous discharge cleanup and amending P. L. 1985, c. 247.

- 1 Be it enacted by the Senate and General Assembly of the State
- 2 of New Jersey:
- 1. Section 1 of P. L. 1985, c. 247, (C. 58:10-23.34) is amended to
- 2 read as follows:
- 3 1. a. There is established in the Department of Environmental
- 4 Protection a fund to be known as the "Hazardous Discharge Site
- 5 Cleanup Fund." All interest earned on moneys in the fund shall be
- 6 credited to the fund. Moneys in the fund shall be used by the De-
- 7 partment of Environmental Protection for the purposes of prepar-
- 8 ing feasibility studies, engineering designs, and undertaking other
- 9 work necessary to the cleanup or mitigation of hazardous discharge
- 10 sites in this State included on the National Priorities List of
- 11 hazardous discharge sites adopted by the federal Environmental
- 12 Protection Agency pursuant to the "Comprehensive Environmental
- 13 Response, Compensation, and Liability Act of 1980," Pub. L. 96-510
- 14 (42 U. S. C. § 9601 et seq.) or other hazardous discharge sites
- 15 approved by the department.
- 16 b. Any moneys received by the department from the federal
- 17 government or from responsible parties as reimbursement for costs
- 18 incurred by the department in connection with the cleanup of a
- 19 hazardous discharge site on the federal National Priorities List
- 20 shall be deposited in the fund by the department for additional haz-
- 21 ardous discharge cleanup activities.
- 22 c. The Legislature shall annually appropriate \$50,000.000.000 from
- 23 -the General Fund to the department to be deposited in the "Haz-
- 24 ardous Discharge Site Cleanup Fund."
- 1 2. This act shall take effect immediately.

Matter printed in italics thus is new matter.

STATEMENT

This bill amends the legislation which established the "Hazardous Discharge Site Cleanup Fund" to provide for an annual appropriation from the General Fund to the fund in the amount of \$50,000,000.00. The "annualization" of this appropriation is designed to introduce predictability into the funding of hazardous discharge cleanup.

HAZARDOUS WASTE (CLEANUP)

Directs the Legislature to annually appropriate \$50 million from General Fund to "Hazardous Discharge Site Cleanup Fund."

ASSEMBLY, No. 2700

STATE OF NEW JERSEY

INTRODUCED MAY 22, 1986

By Assemblyman BENNETT

An Act to increase the corporation business tax and amending P. L. 1945, c. 162.

- 1 Be it enacted by the Senate and General Assembly of the State
- 2 of New Jersey:
- 1 Section 5 of P. L. 1945, c. 162 (C. 54:10A-5) is amended to
- 2 read as follows:
- 3 5. The franchise tax to be annually assessed to and paid by each
- 4 taxpayer shall be the sum of the amount computed under subsec-
- 5 tion (a) hereof, or in the alternative to the amount computed under
- 6 subsection (a) hereof, the amount computed under subsection (f)
- 7 hereof, and the amount computed under subsection (c) and sub-
- 8 section (g) hereof:
- 9 (a) That portion of its entire net worth as may be allocable to
- 10 this State as provided in section 6, multiplied by the following
- 11 rates: 2 mill per dollar on the first \$100,000,000.00 of allocated
- 12 net worth; $\frac{4}{10}$ of a mill per dollar on the second \$100,000,000.00;
- 13 $\frac{8}{10}$ of a mill per dollar on the third \$100,000,000,00; and $\frac{2}{10}$ of a
- 14 mill per dollar on all amounts of allocated net worth in excess of
- 15 \$300,000,000.00; provided, however, that with respect to reports
- 16 covering accounting or privilege periods set forth below, the rate
- 17 shall be that percentage of the rate set forth in this subsection for
- 18 the appropriate year:

	Accounting or Privilege Periods Beginning on or	The Percentage of the Rate
	After:	to be Imposed Shall Be:
19	April 1, 1983	75%
20	July 1, 1984	50%
21	July 1, 1985	25%
22	July 1, 1986	0
23	(b) (Deleted by amendm	ent, P. L. 1968, c. 250, s. 2.)

Matter printed in italics thus is new matter.

- 24 (c) 314% of its entire net income or such portion thereof as may
- 25 be allocable to this State as provided in section 6; provided, how-
- 26 ever, that with respect to reports covering accounting or privilege
- 27 periods or parts thereof ending after December 31, 1967, the rate
- 28 shall be $4\frac{1}{4}\%$; and that with respect to reports covering account-
- 29 ing or privilege periods or parts thereof ending after December 31,
- 30 1971, the rate shall be 512%; and that with respect to reports cov-
- 31 ering accounting or privilege periods or parts thereof ending after
- 32 December 31, 1974, the rate shall be 7½%; and that with respect
- 33 to reports covering accounting or privilege periods or parts thereof
- 34 ending after December 31, 1979, the rate shall be 9%.
- 35 (d) Provided, however, that the franchise tax to be annually
- 36 assessed to and paid by any investment company or real estate
- 37 investment trust, which has elected to report as such and has filed
- 38 its return in the form and within the time provided in this act and
- 39 the rules and regulations promulgated in connection therewith,
- 40 shall, in the case of an investment company, be measured by 25%
- 41 of its entire net income and 25% of its entire net worth, and in the
- 42 case of a real estate investment trust, by 4% of its entire net in-
- 43 come and 15% of its entire net worth, at the rates hereinbefore
- 44 set forth for the computation of tax on net income and net worth,
- 45 respectively, but in no case less than \$250.00, and further provided,
- 46 however, that the franchise tax to be annually assessed to and paid
- 47 by a regulated investment company which for a period covered by

its report satisfies the requirements of Chapter 1, Subchapter M,

- 49 Part I, Section S52 (a) of the federal Internal Revenue Code shall
- 50 be \$250.00.

48

- 51 (e) The tax assessed to any taxpayer pursuant to this section
- 52 shall not be less than \$25.00 in the case of a domestic corporation,
- 53 \$50.00 in the case of a foreign corporation, or \$250.00 in the case
- 54 of an investment company or regulated investment company.
- 55 (f) In lieu of the portion of the tax based on net worth and to
- 56 be computed under subsection (a) of this section, any taxpayer,
- 57 the value of whose total assets everywhere, less reasonable reserves
- 58 for depreciation, as of the close of the period covered by its report,
- 59 amounts to less than \$150,000.00, may elect to pay the tax shown
- 60 in a table which shall be promulgated by the director.
- 61 (g) .5% of its entire net income or such portion thereof as may
- 62 be allocable to this State as provided in section 6 of P. L. 1945, c.
- 63 162 (C. 54:10A-6). No tax revenues shall be collected pursuant to
- 64 this subsection after January 1, 1992.
- 1 2. This act shall take effect immediately, and shall apply to
- 2 accounting or privilege periods beginning on or after December
- 3 31, 1986.

STATEMENT

This bill would increase the rate of the tax on net income imposed pursuant to the "Corporation Business Tax Act (1945)," from the current rate of 9% to 9.5%. It is estimated that the tax imposed by this bill would generate approximately \$50,000.000.000 per year.

HAZARDOUS WASTE (CLEANUP)

Raises the Corporation Business Tax from 9% to 91/2%.

ASSEMBLY, No. 2701

STATE OF NEW JERSEY

INTRODUCED MAY 22, 1986

By Assemblyman BENNETT

An Act authorizing the creation of a debt of the State of New Jersey by issuance of bonds of the State in the sum of \$200,000,000.00 to provide moneys for the identification, cleanup and removal of hazardous discharges; providing ways and means to pay the interest on the debt and also to pay and discharge the principal thereof; providing for the submission of this act to the people at the general election; and making an appropriation.

- 1 Be it enacted by the Senate and General Assembly of the State
- 2 of New Jersey:
- 1. This act shall be known and may be cited as the "Hazardous
- 2 Discharge Bond Act of 1986."
- 1 2. The Legislature finds and declares that the improper, irre-
- 2 sponsible, and often illegal discharge of hazardous substances
- 3 presents a grave threat to the public health and safety, and to the
- 4 environment, that the dangers posed by these discharges can be
- 5 minimized only by prompt identification, cleanup and removal of
- 6 these hazardous discharges, that existing funding sources are not
- 7 adequate to finance these identification, cleanup and removal op-
- S erations, and that it is therefore in the best interests of all citizens
- 9 of this State to provide a funding mechanism to finance the prompt
- 10 identification, efficient cleanup and removal of discharges of haz-
- 11 ardous substances.
- 1 3. As used in this act:
- 2 a. "Cost" means the interest or discount on bonds; cost of issu-
- 3 ance of bonds; the cost of inspection, appraisal, legal, financial,
- 4 and other professional services, estimates, and advice; and the

- 5 cost of organizational, administrative and other work and services,
- 6 including salaries, supplies, equipment, and materials necessary to
- 7 administer this act;
- 8 b. "Hazardous discharge" means the actual or imminent release,
- 9 spill, leak, emission or dumping of any hazardous substance into
- 10 the environment which represents a threat to the public health and
- 11 safety of the environment;
- 12 c. "Hazardous substances" means those elements and com-
- 13 pounds, including petroleum products, which are defined as such by
- 14 the New Jersey Department of Environmental Protection, after
- 15 public hearing, and which shall be consistent to the maximum extent
- 16 possible with, and which shall include, the list of hazardous sub-
- 17 stances adopted by the federal Environmental Protection Agency
- 18 pursuant to section 311 of the "Federal Water Pollution Control
- 19 Act Amendments of 1972," Pub. L. 92-500 (33 U. S. C. § 1321), as
- 20 amended by the "Clean Water Act of 1977," Pub. L. 05-217 (33)
- 21 U.S. C. § 1251 et seq.), the list of toxic pollutants designated by
- 22 Congress or the Environmental Protection Agency pursuant to
- 23 section 307 of the former act (33 U.S. C. § 1317) and, to the extent
- 24 they are not otherwise included, any substance defined as hazardous
- 25 pursuant to section 101 of the "Comprehensive Environmental
- 26 Response, Compensation, and Liability Act of 1980," Pub. L. 96-510
- 27 (42 U. S. C. § 9601 et seq.); except that sewage and sewage sludge
- 28 shall not be considered as hazardous substances for the purpose
- 29 of this act.
- 1 4. The Commissioner of the Department of Environmental Pro-
- 2 tection shall adopt, pursuant to law, rules and regulations neces-
- 3 sary to carry out the provisions of this act. The commissioner
- 4 shall review and consider the findings and recommendations of the
- 5 New Jersey Commission on Capital Budgeting and Planning in the
- 6 administration of the provisions of this act.
- 1 5. Bonds of the State of New Jersey are authorized to be issued
- 2 in the aggregate principal amount of \$200,000,000.00 for the pur-
- 3 pose of financing the cost of identification, cleanup and removal of
- 4 hazardous discharges.
- 1 6. The bonds authorized under this act shall be serial bonds, term
- 2 bonds, or a combination thereof, and shall be known as "Hazardous
- 3 Discharge Bonds." These bonds shall be issued from time to time
- 4 as the issuing officials herein named shall determine, and may be
- 5 issued in coupon form, fully-registered form or book-entry form.
- 6 These bonds may be made subject to redemption prior to maturity
- 7 and shall mature and be paid not later than 35 years from the
- 8 dates of their issuance.

- 1 7. The Governor, the State Treasurer and the Director of the
- 2 Division of Budget and Accounting in the Department of the
- 24 Treasury, or any two of these officials, herein referred to as "the
- 3 issuing officials," are authorized to carry out the provisions of this
- 4 act relating to the issuance of bonds, and shall determine all mat-
- 5 ters in connection therewith, subject to the provisions of this act.
- 6 If an issuing official is absent from the State or incapable of acting
- 7 for any reason, the powers and duties of that issuing official shall
- 8 be exercised and performed by the person authorized by law to act
- 9 in an official capacity in the place of that issuing official.
- 1 8. Bonds issued in accordance with the provisions of this act
- 2 shall be direct obligations of the State of New Jersey, and the faith
- 3 and credit of the State are pledged for the payment of the interest
- 4 thereon when due and for the payment of the principal thereof at
- 5 maturity. The principal of and interest on the bonds shall be
- 6 exempt from taxation by the State or by any county, municipality
- 7 or other taxing district of the State.
- 1 9. The bonds shall be signed in the name of the State by means
 - of the manual or facsimile signature of the Governor under the
- 3 Great Seal of the State, which seal may be by facsimile or by way
- 4 of any other form of reproduction on the bonds, and attested by
- 5 the manual or facsimile signature of the Secretary of State, or an
- 6 assistant Secretary of State, and shall be countersigned by the
- 7 facsimile signature of the Director of the Division of Budget and
- 8 Accounting in the Department of the Treasury and may be man-
- 9 ually authenticated by an authenticating agent or bond registrar.
- 10 as the issuing officials shall determine. Interest coupons, if any,
- 11 attached to the bonds shall be signed by the facsimile signature of
- 12 the director. The bonds may be issued notwithstanding that an
- 13 issuing official signing them or whose manual or facsimile signature
- 14 appears thereon has ceased to hold office at the time of issuance,
- 15 or at the time of the delivery of the bonds to the purchaser thereof.
- 1 10. a. The bonds shall recite that they are issued for the pur-
- 2 poses set forth in section 5 of this act, that they are issued pursuant
- 3 to this act, that this act was submitted to the people of the State at
- 4 the general election held in the month of November, 1985, and that
- 5 this act was approved by a majority of the legally qualified voters
- 6 of the State voting thereon at the election. This recital shall be
- 7 conclusive evidence of the validity of the bonds and of the authority
- 8 of the State to issue them. Any bonds containing this recital shall.
- 9 in any suit, action or proceeding involving their validity, be con-
- 10 clusively deemed to be fully authorized by this act and to have been
- 11 issued, sold, executed and delivered in conformity herewith and

- 12 with all other provisions of laws applicable hereto, and shall be
- 13 incontestable for any cause.
- 14 b. The bonds shall be issued in such denominations and in such
- 15 form or forms, whether coupon, fully-registered or book-entry and
- 16 with or without provisions for the interchangeability thereof, as
- 17 may be determined by the issuing officials.
- 1 11. When the bonds are issued from time to time, the bonds of
- 2 each issue shall constitute a separate series to be designated by
- 3 the issuing officials. Each series of bonds shall bear such rate or
- 4 rates of interest as may be determined by the issuing officials, which
- 5 interest shall be payable semiannually; except that the first and
- 6 last interest periods may be longer or shorter, in order that inter-
- 7 vening seminannual payments may be at convenient dates.
- 1 12. The bonds shall be issued and sold at such price or prices and
- 2 under such terms, conditions and regulations as the issuing officials
- 3 may prescribe, after notice of the sale, published at least once in
- 4 at least three newspapers published in this State, and at least once
- 5 in a publication carrying municipal bond notices and devoted pri-
- 6 marily to financial news, published in this State or in the city of
- New York, the first notice to appear at least five days prior to the
- 8 day of bidding. The notice of sale may contain a provision to the
- 9 effect that any bid in pursuance thereof may be rejected. In the
- 10 event of rejection or of failure to receive any acceptable bid, the
- 11 issuing officials, at any time within 60 days from the date of the
- 12 advertised sale, may sell the bonds at a private sale at such price
- 13 or prices and under such terms and conditions as the issuing officials
- 14 may prescribe. The issuing officials may sell all or part of the bonds
- 15 of any series as issued to any State fund or to the federal govern-
- 16 ment or any agency thereof, at a private sale, without advertise-
- 17 ment.
- 1 13. Until permanent bonds are prepared, the issuing officials may
- 2 issue temporary bonds in such form and with such privileges as to
- 3 their registration and exchange for permanent bonds as may be
- 4 determined by the issuing officials.
- 1 14. The proceeds from the sale of the bonds shall be paid to the
- 2 State Treasurer, to be held thereby in a separate fund, which shall
- 3 be known as the "Hazardous Discharge Fund of 1986." The pro-
- 4 ceeds of this fund shall be deposited in such depositories as may be
- 5 selected by the State Treasurer to the credit of the fund.
- 1 15. a. The moneys in the "Hazardous Discharge Fund of 1936"
- 2 are specifically dedicated and shall be applied to the cost of the
- 3 purposes set forth in section 5 of this act, and all such moneys are
- 4 appropriated for those purposes, and no such moneys shall be ex-

- 5 pended for those purposes, except as otherwise authorized in this
- 6 act, without the specific appropriation thereof by the Legislature,
- 7 but bonds may be issued as herein provided, notwithstanding that
- 8 the Legislature has not adopted an act making a specific appro-
- 9 priation of any of the moneys.
- 10 b. At any time prior to the issuance and sale of bonds under this
- 11 act, the State Treasurer is authorized to transfer from available
- 12 money in any fund of the treasury of the State to the credit of the
- 13 "Hazardous Discharge Fund of 1986," such sums as he may deem
- 14 necessary. The sum so transferred shall be returned to the same
- 15 fund of the treasury by the State Treasurer from the proceeds of
- 16 the sale of the first issue of bonds.
- 17 c. Pending their application to the purposes provided in this act,
- 18 the moneys in the "Hazardous Discharge Fund of 1986" may be
- 19 invested and reinvested as are other trust funds in the custody of
- 20 the State Treasurer, in the manner provided by law. Net earnings
- 21 received from the investment or deposit of the fund shall be paid
- 22 into the General Fund.
- 1 16. If any coupon bond, coupon or registered bond is lost, muti-
- 2 lated or destroyed, a new bond or coupon shall be executed and
- 3 delivered of like tenor, in substitution for the lost, mutilated or
- 4 destroyed bond or coupon, upon the owner furnishing to the issuing
- 5 officials such evidence satisfactory to them of the loss, mutilation
- 6 or destruction of the lond or coupon, the ownership thereof and
- 7 the security, indemnity and reimbursement for expenses connected
- 8 therewith, as the issuing officials may require.
- 1 17. The accrued interest received upon the sale of the bonds shall
- 2 be applied to the discharge of a like amount of interest upon the
- 3 bonds when due. Any expense incurred by the issuing officials for
- 4 advertising, engraving, printing, clerical, authenticating, register-
- 5 ing, legal or other services necessary to carry out the duties im-
- 6 posed upon them by the provisions of this act shall be paid from
- 7 the proceeds of the sale of the bonds by the State Treasurer, upon
- 8 the warrant of the Director of the Division of Budget and Account-
- 9 ing in the Department of the Treasury, in the same manner as other
- 10 obligations of the State are paid.
- 1 18. Bonds of each series issued hereunder shall mature, including
- 2 any sinking fund redemptions, not later than the 35th year from
- 3 the date of issue of such series, and in such amounts as shall be
- 4 determined by the issuing officials. The issuing officials may re-
- 5 serve to the State by appropriate provision in the bonds of any
- 6 series the power to redeem any of the bonds prior to maturity at
- 7 such price or prices and upon such terms and conditions as may
- 8 be provided in the bonds.

6 1 19. The issuing officials may at any time and from time to time 2 issue refunding bonds for the purpose of refunding in whole or in 3 part an equal principal amount of the bonds of any series issued 1 and outstanding thereunder, which by their terms are subject to redemption prior to maturity, provided the refunding bonds shall mature at any time or times not later than the latest maturity date of that series, and the aggregate amount of interest to be paid on the refunding bonds, plus the premium, if any, to be paid on the bonds refunded, shall not exceed the aggregate amount of interest which would be paid on the bonds refunded if the bonds were not so 10 refunded. Refunding bonds shall constitute direct obligations of 12 the State of New Jersey, and the faith and credit of the State are pledged for the payment of the principal thereof and the interest thereon. The proceeds received from the sale of refunding bonds 14

shall be held in trust and applied to the payment of the bonds re-15

funded thereby. Refunding bonds shall be entitled to all the bene-

17 fits of this act and subject to all its limitations except as to the

maturities thereof and to the extent herein otherwise expressly 18

19 provided.

20. To provide funds to meet the interest and principal payment 1 requirements for the bonds issued under this act and outstanding there is appropriated in the order following:

a. Revenue derived from the collection of taxes under the "Sales 4 and Use Tax Act," P. L. 1986, c. 30 (C. 54:32B-1 et seq.), or so .) much thereof as may be required; and

b. If, at any time, funds necessary to meet the interest and principal payments on outstanding bonds issued under this act, are insufficient or not available, there shall be assessed, levied and collected annually in each of the municipalities of the counties of 10this State, a tax on the real and personal property upon which 12municipal taxes are or shall be assessed, levied and collected, sufficient to meet the interest on all outstanding bonds issued here-13 under and on the bonds proposed to be issued under this act in the 14 calendar year in which the tax is to be raised and for the payment 15 of bonds falling due in the year following the year for which the 16 tax is levied. The tax shall be assessed, levied and collected in the 17 same manner and at the same time as other taxes upon real and 18 personal property. The governing body of each municipality shall 19pay to the treasurer of the county in which the municipality is 20 located, on or before December 15 in each year, the amount of tax 21

shall pay the amount of the tax to the State Treasurer on or be-

herein directed to be assessed and levied, and the county treasurer

fore December 20 in each year.

22

25If on or before December 31 in any year, the issuing officials, by 26 resolution, determine that there are moneys in the General Fund 27 beyond the needs of the State, sufficient to meet the principal of 28 bonds falling due and all interest payable in the ensuing calendar year, the issuing officials shall file the resolution in the office of the 30 State Treasurer, whereupon the State Treasurer shall transfer 31 the moneys to a separate fund to be designated by him, and shall pay the principal and interest out of the fund as the same shall 33become due and payable, and the other sources of payment of the principal and interest provided for in this section shall not then 34 be available, and the receipts for the year from the tax specified 36 in subsection b. of this section shall be considered part of the General Fund, available for general purposes.

1 21. Should the State Treasurer, by December 31 of any year, deem it necessary, because of the insufficiency of funds collected from the sources of revenues as provided in this act, to meet the interest and principal payments for the year after the ensuing year, then the State Treasurer shall certify to the Director of the Division of Budget and Accounting in the Department of the Treasury the amount necessary to be raised by taxation for those purposes. which is to be assessed, levied and collected for and in the ensuing calendar year. The director shall, on or before March 1 following, calculate the amount in dollars to be assessed, levied and collected 10 in each county as herein set forth. This calculation shall be based upon the corrected assessed valuation of each county for the year 12preceding the year in which the tax is to be assessed, but the tax shall be assessed, levied and collected upon the assessed valuation 14 of the year in which the tax is assessed and levied. The director 15shall certify the amount to the county board of taxation and the 16 treasurer of each county. The county board of taxation shall include the proper amount in the current tax levy of the several 18 19 taxing districts of the county in proportion to the ratables as as-20certained for the current year.

22. For the purpose of complying with the provisions of the State
2 Constitution, this act shall be sul mitted to the people at the general
3 election to be held in the month of November, 1986. To inform the
4 people of the contents of this act, it shall be the duty of the Secretary of State, after this section takes effect, and at least 15 days
6 prior to the election, to publish this act in at least 10 newspapers
7 published in this State and to notify the clerk of each county of
8 this State of the passage of this act; and the clerks respectively,
9 in accordance with the instructions of the Secretary of State, shall
10 have each of the ballots printed as follows:

If you approve of the act entitled below, make a cross (×), plus (+) or check (χ) mark in the square opposite the word "Yes."

If you disapprove of the act entitled below, make a cross (×), plus (+) or check (χ) mark in the square opposite the word "No."

If voting machines are used, a vote of "Yes" or "No" shall be equivalent to these markings respectively.

	HAZARDOUS DISCHARGE BOND ACT OF 1986
Yes.	Should the "Hazardous Discharge Bond Act of 1986" which authorizes the State to issue bonds in the amount of \$200,000,000,000 for the purpose of financ- ing the cost of identification, cleanup and removal of hazardous discharges, provid-
	ing ways and means to pay the interest on the debt and also to pay and discharge the principal thereof be approved?
	Interphetive Statement
No.	Approval of this act would authorize the sale of \$200,000,000,00 in bonds to be used to identify, cleanup and remove hazardous discharges.

The fact and date of the approval or passage of this act, as the case may be, may be inserted in the appropriate place after the title in the ballot. No other requirements of law as to notice or procedure, except as herein provided, need be adhered to.

The votes cast for and against the approval of this act, by ballot or voting machine, shall be counted and the result thereof returned by the election officer, and a canvass of the election had in the same manner as is provided for by law in the case of the election of a Governor, and the approval or disapproval of this act so determined shall be declared in the same manner as the result of an election for a Governor, and if there is a majority of all votes cast for and against it at the election in favor of the approval of this act, then all the provisions of this act not made effective theretofore shall take effect forthwith.

23. There is appropriated the sum of \$5,000.00 to the Department of State for expenses in connection with the publication of notice pursuant to section 22 of this act.

24. The Commissioner of Environmental Protection shall submit to the State Treasurer and the New Jersey Commission on Capital Budgeting and Planning with the Department of Environmental Protection's annual budget request a plan for the expenditure of funds from the "Hazardous Discharge Fund of 1986" for the upcoming fiscal year. This plan shall include the following informa-

- 7 tion: a performance evaluation of the expenditures made from the
- 8 fund to date; a description of programs planned during the up-
- 9 coming fiscal year; a copy of the regulations in force governing
- 10 the operations of programs that are financed, in part or in whole,
- 11 by funds from the "Hazardous Discharge Fund of 1986;" and an
- 12 estimate of expenditures for the upcoming fiscal year.
- 1 25. Immediately following the submission to the Legislature of
- 2 the Governor's annual budget message, the Commissioner of En-
- 3 vironmental Protection shall submit to the General Assembly
- 4 Agriculture and Environment Committee, the Senate Energy and
- 5 Environment Committee, or their successors, and the Subcommittee
- 6 on Transfers of the Joint Appropriations Committee, or its suc-
- 7 cessor, a copy of the plan called for under section 24 of this act,
- 8 together with such changes therein as may have been required by
- 9 the Governor's budget message.
- 1 26. No less than 30 days prior to entering into any contract,
- 2 lease, obligation, or agreement to effectuate the purposes of this
- 3 act, the Commissioner of Environmental Protection shall report to
- 4 and consult with the Subcommittee on Transfers of the Joint Ap-
- 5 propriations Committee, or its successor.
- 1 27. This section and sections 22 and 23 of this act shall take effect
- 2 immediately and the remainder of the act shall take effect as pro-
- 3 vided in section 22.

STATEMENT

This bill authorizes the issuance of State bonds in the sum of \$200,000,000.00, the proceeds of which are to be used to identify, cleanup and remove hazardous discharges.

HAZARDOUS WASTE (CLEANUP)

Authorizes \$200,000,000.00 in State bonds for hazardous discharge site cleanup.

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ASSEMBLYMAN JOHN O. BENNETT (Chairman): If I may, I would like to call the hearing to order. I would like to start the hearing by asking all of you to join with me in the Pledge of Allegiance to the greatest flag in the world. (Committee and audience recite the Pledge of Allegiance.) Thank you.

I would like to thank all of you for attending this hearing of the Assembly Environmental Quality Committee. I would like to thank the Mayor and the governing body for the use of the facilities here, and I would also like to thank the people who are here today to testify.

I am Assemblyman John Bennett. I am Chairman of the Environmental Quality Committee. I am a legislator from the Twelfth Legislative District, which is in Monmouth County. I have served on this Committee -- this is my seventh year.

The members of our Committee include one of the legislators from right here in this district, and I would like to introduce Assemblyman Frank Gargiulo who has a few words to say. (applause)

ASSEMBLYMAN GARGIULO: Good morning, everyone, and welcome. Thank you for coming. I would like to thank the Chairman, Mr. Bennett, for bringing the Assembly Environmental Quality Committee here to this district. This was done so that people in the area would be afforded the opportunity to come and offer their comments on the important topic of hazardous waste cleanup. I would like to extend my appreciation to the Committee members as well.

While we do not have a great number of Superfund sites in this district, we do live in the heart of an area of New Jersey that will require a tremendous amount of funding to clean up. Existing funding is drying up. The Department of Environmental Protection reports that by October, 1987, funds for toxic waste cleanup will be exhausted, and without a new funding source, projects will come to a halt.

During the next five years, the State will need approximately \$640 million for cleanups. A serious and compelling priority of the Legislature has been to identify a source, or sources, of funding to raise the dollars needed to effectuate the cleanups. It is extremely important that we act now to develop the sources of funding because it does take time to proceed with these measures through the Legislature, and the fall of 1987 is rapidly approaching.

So, this hearing and your consideration of these issues are very timely. The most viable proposal offered thus far is one sponsored by Assemblyman Bennett himself and Senator Dan Dalton. Their hazardous waste financing package consists of four bills. These bills raise the rate of the Spill Fund tax, raise the corporate business tax, authorize \$200 million in State bonds for cleanup, and direct the Legislature to annually appropriate \$50 million from the General Fund to a Hazardous Discharge Site Cleanup Fund. You will hear more about this and about these bills today.

While it is true that this and other proposals for raising the necessary funds are difficult to swallow, I think we all agree that we must adopt as equitable a plan as possible, and soon. The Committee is here to listen to your comments and suggestions with regard to funding the cleanup of hazardous waste in our State. We appreciate your taking the time to be with us today, and welcome any ideas or suggestions you may have.

My personal thanks to everybody here today. Thank you. ASSEMBLYMAN BENNETT: Thank you, Frank. Before I call on the first speaker, I would like to give just a little bit of background about the package that is before us today. As a package, these bills would raise approximately \$600 million over the next five-year period. The rationale for enacting the package at this time is that in the estimates that have been provided by the Department of Environmental Protection, the

State will deplete the bulk of the moneys presently set aside for hazardous waste discharge cleanup purposes.

The current revenues that are available include the \$100 million from the Hazardous Discharge Bond Act of 1981, and approximately \$40 to 60 million of uncommitted funds from last year's appropriation of \$150 million from the general revenues. The only other remaining continual source of funds that is available to the State is the Spill Compensation Fund, which generates approximately \$12 to \$15 million a year.

The Department has testified before this Committee that the State will need over \$600 million just to fund the State's share of the cleanup costs for Superfund and non-Superfund discharge sites. That projection includes an assumption that the Federal government will fund the cleanup program for the State at approximately 60% of the total cost.

The specific bills included in the package are: A-2698, which will double the rate of tax on petroleum and non-petroleum hazardous substances imposed by the Spill Compensation and Control Act. The rate would rise from a penny to two pennies per barrel of petroleum, and from the greater of a penny or 0.4% to two pennies or 0.8% of the fair market value of the non-petroleum hazardous substances. The bill would also double what is commonly referred to as the "accelerator," which automatically doubles the rates of the tax when claims against the Fund exceed the balance of the Fund. The bill also removes the \$50 million cap on the Fund.

A-2699 amends legislation which established the Hazardous Discharge Site Cleanup Fund to provide an annual appropriation from the General Fund to the cleanup in the amount of \$50 million a year. The bill would not actually dedicate revenues because of the potential conflict with the Superfund legislation of preemption. However, it would send a signal to all future legislators and future Legislatures that the importance of the issue today of \$50 million being

dedicated over the next four years is one that no Legislature should move very quickly away from.

A-2700 increases the tax on net income imposed pursuant to the Corporate Business Tax Act. It increases the rate from 9% to 9.5% and it is estimated that that tax will raise approximately \$50 million per year, or the \$50 million that will be appropriated in the previous bill.

A-2701 authorizes a State bond in the amount of \$200 million, the proceeds of which are to be used to identify, clean up, and remove hazardous discharges. Senator Dalton and I — at a press conference approximately a week ago — announced that we felt it was imperative that this package move together; that a bond act by itself was not sufficient to see that the cleanup processes in the State were going to be able to move ahead; and, that a bond act was a quick and easy way to be able to say, "Well, let's have the voters pass a bond," and we mortgage our future at the rate of three dollars for every dollar.

We have a problem in this State, a problem that is not going to go away by wishing it away, a problem that cannot be ignored. The very essence of the groundwaters that are the water sources for millions of people in this State is threatened by the hazardous waste and pollution sites that dot the landscape from one end of this State to another.

I do not think it is a partisan issue, but rather a bipartisan issue on which both parties in this State must join together to assure that there will be an ongoing funding source to see that the cleanup of these sites can take place. That is why I joined with Senator Dalton in a bipartisan effort to see if we could put a package in place. For those who are critical of the package at hand, I say, "We are not locked in stone against suggestions as to alternatives to raising a continual funding source." However, to be critical of a package and not have alternatives will not do. We have the problem and it

won't go away. We are looking toward a solution in an expeditious manner, in order to continue our cleanups in this State and prevent them from coming to a halt.

Again, I welcome you. I welcome you to give testimony today. This is the first of a series of hearings. We will be going around the State in an effort to solicit ideas and thoughts from different sections and areas of the State as to what their thoughts are on a funding package and the severity of the problem of hazardous waste.

You have met one member of the Committee previously. While I was speaking, Assemblyman Byron Baer, our veteran legislator from Bergen County, has come up to the table to join us. He has been a welcome addition to this Committee since January, and I am happy that he is here today. Byron Baer.

ASSEMBLYMAN BAER: Thank you. I just want to commend the Chairman for focusing on this and for having the hearing at this time even though most legislative activities have subsided during the summer. I also want to commend the Chairman for keeping activity at a high level on this problem, which must be addressed, and which won't go away, because it is going to take this type of persistence before we can get the action that is so necessary.

The cleanup of these sites has been a number one concern for a long time. There has been a great deal said about the need to take action. There has been a great deal of studying done. The extraordinary cost of action has been indicated if we are going to prevent the very, very serious pollution of water supplies and other important aspects of the environment. Time is running out on us.

Thank you very much.

ASSEMBLYMAN BENNETT: Thank you, Byron. I would like to introduce as our first witness today someone who I am sure is no stranger to anyone in this room, an individual who I have had the opportunity to serve with in the Assembly, and who I am

proud to call colleague in the New Jersey Legislature presently. He is your Senator and a friend to all of us, Senator Thomas F. Cowan, Thirty-Second District. (applause) SENATOR THOMAS F. COWAN: Good morning, and thank you very much, Mr. Chairman. I would say, perhaps in trying to be a little astute as a politician — which I am not too often — I should end my speech here. That was a very nice introduction and I appreciate it.

I want to welcome you to the Thirty-Second Legislative District and, of course, extend the thanks of all the constituents for holding this hearing here this morning.

I was very pleased to hear your statement -- your introductory remarks -- dealing with the bipartisan nature of the problem which exists -- the critical problem which exists. I would also like to inform you, or pass on to you some Thirty-Second Legislative information dealing with the District, particularly with regard to the landfill problem we have had out here for years. I can't even recall when it We went through some problems recently in the matter started. of the closure of a landfill site on Harrison Avenue in the South Kearny area. In fact, they have just completed doing a slurry wall and they are starting to dress up the mound now. So, it has been an ongoing problem here, and we are still having the garbage dumped on us. We are looking, of course, to avert that in any manner we can.

In 1985, in his State of the State Message, Governor Kean said: "At various times in a nation's or a state's history, certain issues take on a singular importance. Their resolution can help determine the state's quality of life. They become inextricably linked to the state's fate. Today, the protection of New Jersey's environment is just such an issue." With that dramatic yet accurate statement, Governor Kean proclaimed 1985 the Year of the Environment.

Rising to the Governor's challenge to face those issues which would determine the State's future course, the State Senate and Assembly undertook an effort to develop a funding plan for the clean up of the State's 99 toxic waste sites. The Senate concurred with the Governor's further observation: "Even with a much larger Superfund, our current toxic waste funds are insufficient to accommodate the size and pace of cleanup action that is demanded by our constituents."

Notwithstanding that there is not total agreement on all elements of the package, the legislative program which is under consideration by this Committee today results from a full year's work by the sponsors — the Senate Energy and Environment Committee, various environmental organizations, and the business community. To a lesser degree, assistance has also been received from the Department of Environmental Protection. The Department has not — I am sorry to say — endorsed this package of bills. Its representatives have confirmed the Senate and Assembly Committees' estimates as to the size of the problem and the financial commitment that is required to meet the State's needs over the next five years.

In urging this Committee's favorable action on these bills, I will remind you of the Governor's charge to the Legislature in January when discussing the State's cleanup program. I quote: "We cannot let that commitment ebb. We have to find a long-term source of stable funding for our cleanup program. There should be no more important priority. We simply cannot allow our cleanup efforts to slow because of lack of money."

In addition to meeting the funding needs of a responsible cleanup program, this package of bills provides for a more equitable distribution of the financial burden among individual and corporate taxpayers. It also shifts a larger share of the financial burden to the industrial sector of our State. At the outset, let me emphasize that the sponsors of

this package did not propose this reapportionment of the burden because they are anti-business. It was proposed because it is fair.

First, it is fair because the business sector, particularly the petrochemical industry, has been the major contributor — via their manufacturing and disposal practices — to this crisis. In addition, as all citizens have benefited from the industrial processes that these companies have created, it is also fair that the individual taxpayer share a portion of this financial burden.

In evaluating the fairness of the proposal before you today, I would also urge the Committee to review the experience of the last four years with respect to taxation. Since 1982, a variety of taxes paid by individuals have been increased. The income tax, the sales tax, and alcoholic beverage and cigarette taxes have all been increased. Even after accounting for last year's reductions in the transfer inheritance tax and the income tax, the net increase by individual taxpayers since 1982 has been approximately \$1.6 billion.

A review of how the business sector has been affected yields an entirely different result. During the past four years, both the corporate net worth tax and the unemployment insurance surtax have been eliminated. The Kean Administration estimated savings at \$245 million at the end of the 1986 fiscal year. In addition, the loss carry-forward provisions have been revised for an additional \$38 million in savings, and the requirements for estimated corporate tax payments have been This will mean additional savings restructured. on corporate income tax. There have been no increases in business taxes.

Some will suggest that these business tax cuts have contributed to our strong economy during the past several years. This is obviously true. It is also true that a clean and safe environment is an important factor in maintaining this

economic growth. It is interesting to note, however, that individual taxpayers are not complaining. To the contrary, hazardous waste cleanup is the one area of governmental expenditures where most citizens -- 64% in a recent <u>Time Magazine</u> poll -- have indicated they are willing to pay higher taxes.

The final reason why I urge the Committee's favorable action is because we have an opportunity today to avoid a crisis. In fact, it is not only our opportunity, it is also our obligation. It is our obligation to the people who live near dumps, the people who are forced to drink water that is polluted, the people who fear daily for the safety and health of their children. Every day that we do not act to solve this environmental emergency, that we do nothing to alleviate the public health consequences of these toxic sites, we share the guilt of the watch manufacturer who buried radium filings in Orange, the chemical company that dumped PCBs in the sewers in Perth Amboy, the the haulers who contaminated the drinking water in Jackson Township.

While the Administration has been quiet as to its support for the proposal before you today, I will conclude my testimony by once again referring to the Governor's recent State of the State Message. In describing the need to clean up the State's hazardous waste sites, the Governor stated: "Of all the challenges we face, the challenge of ridding our State of thousands of toxic waste sites is the most taunting. Our success in meeting that challenge will, in a large part, determine whether New Jersey is seen as a good place to live in the year 2000."

By acting today we can take a step toward meeting that challenge. I urge you to report these bills for consideration by the full General Assembly. This package will fulfill three important goals: It will meet the State's needs; it is equitable; and, it will help us to avoid a public health crisis.

Thank you, Mr. Chairman and members of the Committee.

ASSEMBLYMAN BENNETT: Thank you very much, Senator. Are there any questions for Senator Cowan? (negative response) Thank you very much, Senator.

SENATOR COWAN: No questions, all right. Thank you very much, John. Once again, welcome to the Thirty-Second Legislative District and to Kearny.

ASSEMBLYMAN BENNETT: Thank you. It is a pleasure to be here. I would now like to call on Assistant Commissioner Henry Blekicki from the Department of Commerce and Economic Development.

ASST. COMM. HENRY T. BLEKICKI: Good morning, Mr. Chairman and members of the Assembly Environmental Quality Committee. I wish to thank you for this opportunity to present further testimony with regard to one of the four bills before the Committee.

First of all, the Department wishes to commend this Committee for its aggressive action toward preserving New Jersey's environment. We agree that this is a key issue which must be dealt with. There must be a permanent funding source developed in order to protect the quality of life for all New Jersey citizens.

At an earlier Committee hearing, Mr. George Nagle, who is the Director of the Office of Economic Research, presented testimony dealing with bill A-2700, in which the Department went on record as opposing that bill as part of the package for funding environmental protection.

It is my purpose today to try to augment that testimony. As I am sure all of you know, the primary function of the Department of Commerce is to help to create and preserve jobs. It is in that context that I am here today.

The Senator mentioned earlier that during the last four years this State has done well relative to the rest of the nation. He further admitted that one of the reasons that has happened is because of the initiatives of the Legislature and of this Administration. It was further pointed out by the Senator that during that period of time a number of pieces of legislation had been passed which would reduce the tax burden of the business community. I think it is important to recognize that there is a direct correlation between the relative tax position of a particular state and its ability to attract jobs into the state.

The Department of Commerce has been given a number of responsibilities by the Legislature in order to create jobs. As we all recognize, while the State in general is doing well — we are currently running about a 5% unemployment rate; that was the average for 1985 — there are, in fact, still pockets of high unemployment. The urban aid communities of this State still have, in many instances, double digit unemployment. In fact, the Legislature gave to the Department of Commerce the responsibility to aid at least 10 of those cities through the Urban Enterprise Zone Program. Newark, Kearny, Jersey City, and Elizabeth are some of the cities that were granted special tax benefits in order to help attract business and, therefore, attract jobs, to those communities where unemployment appears to be a lingering problem.

So, it is in that context that I am here this morning to reinforce the concept that the relative tax position of a state is very important in its ability to attract and maintain jobs. Therefore, what I have presented to you this morning as a handout is not so much testimony, but facts which are either in the press or in data we have gleaned from other sources. The quotations in The Boston Globe, and in the local New Jersey papers on the first page, indicate that there are two reasons why New Jersey has been successful in attracting businesses from neighboring states, namely, lower rental rates and lower taxes. These two factors, over and over again, are pointed out as being the key issues in creating jobs.

During the last several years, New Jersey has been successful in attracting over 8,000 jobs a year from New York A similar number of jobs has been attracted from Pennsylvania. We have to recognize that Pennsylvania and New York are our major competitors as far as attracting jobs is concerned, be they from overseas, be they from another part of the nation, be they from companies within those states. rental rates and taxes are the two key issues. I have attached articles -- which you may read at your leisure -- which support Furthermore, I have provided you with tables that position. which show the relative position in unemployment of New Jersey There seems to be almost a versus New York and Pennsylvania. direct correlation between the corporate business tax and the unemployment rate and the decrease in the rate of unemployment within these three states.

Ι do claim there Now, not is one to one but relationship, certainly there seems to be relationship, a positive relationship, between a relatively lower tax base in the State of New Jersey and the creation of jobs.

Recently, Governor Kean had a public presentation in which the Grant-Thornton Study was presented. This study deals with the various states' manufacturing business climates and how New Jersey fares vis-a-vis all the other states in the nation. During the last six or seven years, New Jersey has gone from a rank of 47, which is next to last as far as the continental states are concerned, and they only deal with the 48 lower states-- New Jersey has gone from the 47th position to the 22nd position, every year improving its relative position in manufacturing.

As I am sure you all know, manufacturing has been one of the more difficult sectors of New Jersey's economy. Ten years ago, New Jersey's employment consisted of 35% of our population in manufacturing. Today it is down to 22%. We

lost, during the 1970s, approximately 120,000 jobs. We have regained, during the last four years, between 35,000 and 40,000 of those jobs, and now we have plateaued. Looking at the Grant-Thornton Study, we see that the main reason why we have improved as far as our manufacturing climate — that is, the business community's view of the State as far as should it put manufacturing jobs and businesses in here — is that the State government has improved those factors that it controls, so that it is now more attractive to the manufacturing community.

I list for you the government-controlled factors that Grant-Thornton utilizes in their study: Number one on that list is taxes. Again, this is a relative study. It compares states versus other states. So we're talking again about the relative tax structure of New Jersey vis-a-vis other states. Taxes, and then changes in taxes is second. In these factors, New Jersey has improved its relative position vis-a-vis all other states, to the point that New Jersey ranks number one in the Middle Atlantic area and, in fact, if you were to go across the traditional manufacturing belt of the United States, from the Middle Atlantic states all the way to the Midwest, including Michigan, Illinois, Indiana, and Ohio, New Jersey ranks first among all of those states as far as manufacturing is a tremendous turnaround, climate is concerned. This considering that seven years ago we were next to last.

Finally, I present to you a similar table which ranks New Jersey as far as the small business climate is concerned, and New Jersey ranks eighth in the nation, New York ranks ninth, and Pennsylvania ranks thirty-ninth.

This all comes down to the point that during the last four years New Jersey has gained over 400,000 jobs. That is terribly important for our citizens. It is also terribly important that we have a clean environment. It is not necessarily so that those two goals of a clean environment and high employment have to be at odds with one another. What we

are suggesting is that to increase the corporate income tax would send a very negative message to the business community, in that it would place us at a higher rate than Pennsylvania and New York. In fact, as perhaps you may know, both states are now considering reducing their corporate business tax to a lower level than New Jersey's current level of 9%. There has been some reporting in the Pennsylvania press that the major reason for Pennsylvania considering dropping their tax rate a full percentage point to a level below New Jersey's current level, is because of the competitive impact of New Jersey's current lower corporate business tax.

Therefore, I would suggest that to do so, to increase the corporate business tax, would have the undesirable side effect of making New Jersey less competitive in the competition for jobs. Since we have been so successful during the past several years in attracting jobs and in maintaining jobs in this State, we would hate to see that tendency, or that track record, sidetracked.

Now, in yesterday's newspaper there was a report presented by Mr. John Baldwin, Director of the Division of Taxation, which indicated that if the Federal efforts to revive the tax structure of the United States is successful, New Jersey would be the beneficiary of an additional \$50 million to \$100 million in corporate taxes. That increase in corporate taxes, of course, would also be imposed upon other states. So, the relative position of New Jersey, vis-a-vis our neighboring states, would not be destroyed.

We feel that that sort of an approach, which does not impact our relative position to compete against neighboring states, would be far more attractive, in that we would not lose the incentive to attract business and jobs to the State, but yet there would be a possible additional funding source for maintaining and cleaning up our environment.

So, it is that sort of an approach that we would suggest the Committee consider. Again, I am sure that no one on this Committee wishes to impact the ability of the State to attract and maintain jobs. So it is in that sense that I present this information to you, and hope that you will consider it during your subsequent deliberations.

Thank you very much, Mr. Chairman.

ASSEMBLYMAN BENNETT: Thank you. I have a few questions, and perhaps some other members of the Committee will have some, too.

I take it from your concluding remarks that your proposal to raise the necessary moneys would be to have the additional dollars that will be raised when and if the tax reform package is put into place — that those additional dollars, if they were to stay in New Jersey through that change, should be dedicated, or committed to being utilized for the environmental cleanup. Is that correct?

ASST. COMMISSIONER BLEKICKI: What I am suggesting is that that sort of an approach would be far more acceptable, in that it would not impact our competitive position to attract and maintain jobs. The Department of Commerce is not going on record at this point saying that \$50 million or \$100 million of those funds should be dedicated to that purpose. I am simply recognizing that there is that possibility. Knowing that the Chairman wishes to have some indication of other funding sources, and that simply to say, "No, no, no" would not be very constructive, I make the presentation that that is a possible source for the funds you are looking for.

ASSEMBLYMAN BENNETT: When do you feel you may find that your Department would be in a position to be supportive of either that alternative or some positive funding source?

ASST. COMMISSIONER BLEKICKI: I would have to review that matter with the Commissioner, and then report back to you.

Okay. I would like it if you ASSEMBLYMAN BENNETT: would review that. We have a hearing scheduled at the end of August in Mount Holly. At that time, I will be looking for the Department of Commerce to have assumed a position that they will be supportive of the additional dollars coming from Washington -- or which will come from our own corporations; not from Washington, but from our own corporations -- that will be as a result of the tax reform, that the Department of Commerce will strongly join with business and industry, for that is their position -- and I have no problem with that -- and that the Department will call on the Governor to see to it that those funds will, in fact, be committed to the cleanup of the environment, a position that business and industry is ready to take.

I don't think that Commerce can doubt that, in fact, there is a necessity to acquire these moneys for cleanup. I mean, our own Governor has said, "A clean environment means a healthy economy." They are his own words. Certainly, in this list of government-controlled factors we have listed environmental controls. I am quite certain that nowhere do we list as factors for a manufacturing business climate water to drink and a clean environment.

I think that we in the Legislature, at least, are committed to assuring that we will not only see that jobs are going to be made available, but that when people are working and living in the State of New Jersey they are going to be able to drink the water. (applause) Thank you. That is a very strong commitment on the part of this Committee and, quite frankly, I believe a very strong commitment on the part of the Legislature.

As you are well aware, approximately five years ago now, we entered into a new Administration at a time when there was a debt for unemployment owed to the Federal government in the vicinity of approximately \$600 million. As the result of a

surcharge that was imposed on the business employers of the State of New Jersey, business met the challenge that was given to it and, in fact, has retired that \$600 million debt in a period of just shy of five years. That surcharge has now been rolled back and is not being collected from the employers in the State of New Jersey.

At a time when they were faced with a surcharge to raise \$600 million, we had unprecedented growth, an increase in jobs, and a manufacturing community that found that the State of New Jersey was, in fact, attractive and competitive in the market. We no longer have that surcharge, which has been rolled back. I believe that meeting a \$600 million debt is not equivalent to what we are asking for now, where we are seeking to raise about \$50 million per year over the next five years, or \$300 million in five years, half of, in fact, what business has met.

I am not convinced by the statistics placed in front of me today that, in fact, the corporate income tax increase, impact of deteriorating the proposed, would have the conditions or the climate of manufacturing in this State. think it is a value judgment which has to be determined by those making such a decision. We cannot ignore the fact that business and industry came forward in the past and committed to meeting a crisis, dealt with it expeditiously, unprecedented growth. I believe, again, that if the commitment was made and we had, in fact, the environment cleaned up, we would again be faced with continual unprecedented growth in this State from having an environment that would be conducive not only to manufacturing and industry and business, but would be conducive to living and the continuation of the way of life that has made so many of us choose this State as a place to live.

I thank you for your comments today. I would like to ask you if you would, in fact, go back and come up with not

just looking at a different alternative, but looking as to whether or not your Department would be willing to support that alternative. It is one that has not been precluded by this Committee. We have one department in the Administration that has pledged to support this package which is presently before the Committee. We have opposition from your Department, with discussions as to the possibilities that perhaps we can get it from the Feds — from the government, with the Fed changes.

I am optimistic that if we are able to have Commerce also commit that they are willing to see that this money is, in fact, going to be utilized not for 19 other departments in the State, but committed for the environment, that we could, in fact, have a very good relationship as we move towards that end and seek to convince the other 19 departments, and the Governor who is the head of all 20, to that commitment.

So, I would like by next month to be able to see what your Commissioner will have to say with respect to this. I thank you for letting me know beforehand what you were going to say. I sincerely appreciate that because there weren't any surprises. I just ask that we can continue in that relationship in the future.

ASST. COMMISSIONER BLEKICKI: Thank you very much.

ASSEMBLYMAN BENNETT: Are there any questions from the Committee members?

ASSEMBLYWOMAN DONOVAN: Not at this point, Mr. Chairman.

ASSEMBLYMAN GARGIULO: I have a question. Commissioner, your statement seemed to indicate that you are reluctant to commit the business community to paying any share of the cleanup--

ASST. COMMISSIONER BLEKICKI: No.

ASSEMBLYMAN GARGIULO: One second. And yet, it seems to me that they are probably the people who are most responsible for the problem. I know you're saying that you

would be willing to pay for it if New York had to pay their share and Pennsylvania had to pay their share, but we're in New Jersey and we're the New Jersey Legislature. We need suggestions that are going to deal with the relatively small State that we have in New Jersey, what we can do, and what position business — or I should say the Department of Commerce — will take in terms of our business community pitching in to help in the cleanup. It is a serious problem.

ASST. COMMISSIONER BLEKICKI: What I was suggesting was, certainly we recognize the problems in the environment which, for the most part, were created by certain businesses within the State. Therefore, it should be responsibility of the business community to deal with the problems that they were so instrumental in creating. really the mechanism of funding that concerns us, in that we want to make sure that whichever method we utilize, it does not have undesirable side effects which will cause us to revert to the situation we had during the '70s. It was mentioned by the Chairman that there was a need to impose a surtax -- surcharge -- on the unemployment fund in order to pay for the great debt we incurred with the Federal government in paying unemployment benefits to all of the unemployed in the State of New Jersey.

One of the reasons why we have been so successful in dealing with that problem during the last two or three years is because we have, in fact, created 400,000 new jobs, and those people are paying into that fund, as well as the surtax — as well as an additional surtax being charged.

The only point really being made is, we should recognize that whatever we do may have some negative side effects. We should develop a package which minimizes those negative side effects and yet deals effectively with the issue of cleaning up the environment. So, it's not that we don't recognize our responsibilities and obligations. It is simply that we must look at the whole realm of factors and the impact

on society to make sure we are not going to take from Peter to pay Paul, that there is a net gain to the State of New Jersey and all of its citizens.

We are very, very concerned, to be quite frank about it, that the continued high unemployment rates in certain cities will not be brought down significantly if, in fact, we send a different signal out to the business community than we have been sending out for the last four or five years; that is, that New Jersey wants new business which will create new jobs for those cities.

I am deeply involved personally from a functional responsibility perspective in helping to create jobs in such cities as Newark, Jersey City, Kearny, Elizabeth, and on and on and on. So I speak from my own perspective, as well as the Department's perspective, in that this is a major concern of ours; that is, maintaining that employment growth, especially in the cities and in the manufacturing sector of our economy, where many of the city jobs were lost during the 1970s.

ASSEMBLYMAN BENNETT: Byron?

ASSEMBLYMAN BAER: Thank you. Just to pick up where you left off, Mr. Blekicki, I am a little bit puzzled at your focus on the towns, or cities I should say, that are benefiting from the urban enterprise zones, because given the focus on the competitive aspect of business, and given the enormous economic power of the advantages that go to the urban enterprise zones as a result of the legislation that has been adopted, I would think that they would enjoy a very strong competitive advantage, economically speaking, over other regions and other states, regardless of what is decided here.

I realize that this hearing is held in a city and the people who are present are concerned with that, but I wonder whether your real concern is focused on the communities that have the urban enterprise zones, in view of the fact that they will enjoy competitive advantage nonetheless. Isn't the concern really with the other areas?

ASST. COMMISSIONER BLEKICKI: Well, of course, concern is with all of the urban aid communities, not just those cities which have urban enterprise zones. However, it's perhaps fortuitous that this Committee is holding this hearing in Kearny because Kearny is the one city of the 11 that have these zones which relies primarily on attracting businesses from outside of its boundaries for its program. In the other cities, there is a significant growth in jobs and in investment by the businesses already located there. However, in Kearny, the zone encompasses most of South Kearny which, for the most part, consists of vacant land or, let's say, property in which there is high unemployment, the Western Electric property, for example. It is critical for Kearny, as an example, to bring business into that area because there are not that many businesses there that can grow.

So, the key reason why the Urban Enterprise Zone Authority approved Kearny was because it could have such a tremendous job creation impact by bringing business from elsewhere, not in New Jersey, but from elsewhere in the nation, or in the world, into that area, which would create jobs not only in Kearny, but in Jersey City. The other tax benefits in the program we think of really do not have that much impact on job creation for the companies already in Kearny.

I am just using that as an example, but you are quite correct in saying that cities such as Paterson, Passaic, and the other cities which don't have the Urban Enterprise Zone Program have as great, if not a greater, need for a competitive advantage in attracting jobs.

ASSEMBLYMAN BAER: I have some other questions. I gather from your testimony that you don't question the legitimacy of the need for these expenditures to perform these cleanups. There is no doubt in your mind about that, and you don't question the legitimacy of the figures that have come from DEP as to how very expensive this remedial work will be.

ASST. COMMISSIONER BLEKICKI: We have no reason to disagree with the Department of Environmental Protection or this Committee on the need and the dollars involved.

ASSEMBLYMAN BAER: Right. Now, I, too, noticed that article the paper yesterday, and it certainly was I appreciate that at this point you are not interesting. saying, "No, no, no." You're maybe telling the Committee, "Maybe, maybe, maybe." But what I would like to ask is, up until yesterday when that article appeared, inasmuch as this sponsorship of legislation under the Senator Assemblyman Bennett has been in the Legislature for about a year, and inasmuch as you are committed to some form of action that will correct this -- What was your thinking prior to yesterday as to the best way for us to meet this gap -- this particular gap we are referring to is a \$250 million gap -- if we were not to adopt this?

ASST. COMMISSIONER BLEKICKI: We are only dealing with A-2700, which would generate approximately \$50 million a year.

ASSEMBLYMAN BAER: Fifty million dollars a year for five years.

ASST. COMMISSIONER BLEKICKI: That's right.

ASSEMBLYMAN BAER: Okay.

ASST. COMMISSIONER BLEKICKI: We were aware of the potential impact of the Federal action to revise the tax structure, so we had considered that as a potential source of funding. Again, I think it was fortuitous that Mr. Baldwin was interviewed and quoted yesterday in the paper just prior to this Committee's hearing. But, certainly, we were looking at that source as a possible source long before that article appeared yesterday.

Again, I think this is an issue which the Treasurer certainly should be deeply involved in, since she knows all of the sources and the potential uses for funds.

ASSEMBLYMAN BAER: I am just talking about your Department. So, this is something that you have been looking at then for a long time, and pretty much anticipating?

ASST. COMMISSIONER BLEKICKI: We have been aware that that was a potential. Correct.

ASSEMBLYMAN BAER: Well, if that is the case, why is the Department, after all this period of time, unprepared to make a firmer commitment to this? Time is running out for us. We are going to have to act very soon. You accept the legitimacy of the expenditures. I assume— Well, let me just put it at that for the moment. How is it that the Department hasn't taken a clearer position on this?

ASST. COMMISSIONER BLEKICKI: First of all, until yesterday, we did not know the magnitude of the impact of the Federal tax changes on the corporate business taxes.

ASSEMBLYMAN BAER: Well, it still isn't known. It is somewhere between fifty and a hundred. For all we know, by the time the Conference Committee gets finished acting, it could be considerably less, too. Who knows what they are going to do, except it appears that something like this— One could certainly be committed to the principle even without not knowing the amount, or one could be committed to the principle up to a given amount of funds, assuming that that amount of funds was available.

ASST. COMMISSIONER BLEKICKI: Well, if the impact had been of the magnitude of \$5 million or \$10 million, then it really wouldn't have been a solution to the problem. Therefore, it would be inappropriate for the Department to support a promotion which would not, in fact, solve the problem.

ASSEMBLYMAN BAER: Does that mean that the Department is supportive conditional upon the funds being of the magnitude which is presently expected, which would be sufficient to handle this — that if the funds are of that magnitude, in that ball park, the Department will, in fact, support this?

ASST. COMMISSIONER BLEKICKI: As I indicated to the Chairman, I would like to review that with the Commissioner prior to making that sort of a commitment, if we, in fact, can make that commitment. I would like to have the Commissioner's approval before making any such public statement.

I have been away for several weeks on vacation; therefore, I have not been that much in touch with the Commissioner during the last month, to be honest with you. The summer months are difficult in that sense.

ASSEMBLYMAN BAER: Well, at this point, based on your prior discussions with the Department, and your own feeling, are you optimistic or pessimistic? How do you feel about it?

ASST. COMMISSIONER BLEKICKI: I'm hopeful; I'm hopeful.

ASSEMBLYMAN BAER: Let me ask you a couple of other questions. You recognize, of course, that the problem we have in this State is relative to the size of the State and its financial resources, and is far larger than similar types of problems that any other state faces. You recognize that, don't you? We have more sites. We are a relatively small State where the dangers of pollution of the environment affect generally — because of dense population — far more people. Corrective action is difficult because of the price structure of things in this State which is relatively high. The total picture is such that relative to our modest resources, what we have to undertake here is far more costly to us relative to our financial capabilities than any other state.

ASST. COMMISSIONER BLEKICKI: That is very likely true.
ASSEMBLYMAN BAER: Okay. Let me ask you then whether any of your reservations about this might be related to what any other states might do, the states which you would regard as competitive to New Jersey -- what they would do with this money? In other words, I assume from your inferences, although you haven't said so, that just because another state is considering reducing their tax rate because of this money,

would not cause you to look less favorably on this or to oppose it, because no other state has a problem of this magnitude that they have to address. We have to address it.

ASST. COMMISSIONER BLEKICKI: We have not considered what any other state might do with the increased income that would come through a restructuring of the Federal tax system. Our only position was that there is legislation currently before the Legislature in Pennsylvania, and proposed in New York, which would reduce their rates below New Jersey's. Currently, we have the lowest rate of the three states. We understand that their rationale for proposing the lower rate is to stop the job drain from their states to New Jersey and to be more competitive in the job market.

So, they recognize the impact of tax rate on job creation. I just bring the point home here that, in fact, it does have a significant impact. Whatever methodology the State utilizes to fund the cleanup of the environment should attempt to minimize any negative side effects, such as putting us at a disadvantage in the job creation competition.

So, we did not consider at all what any other state might do with their increased revenues from the restructuring of the Federal tax system.

ASSEMBLYMAN BAER: Okay, because I listened very carefully to the way you phrased your testimony, and I was a little bit concerned about that. But I am reassured from what you say about the exclusion of that from consideration because, one way or the other, we are going to have to face up to this.

Can we be confident then that when you come back to us at the following hearing, one way or the other you will come back to us with a definite proposal that the Department supports as to how to raise this \$250 million over the next five years? I recognize your reservations about committing yourself fully at this point to this idea that you have suggested. But, can we be confident that there will be some

specific proposal that you will be supportive of for raising this money, in addition, of course, to the other moneys which are being raised, over which there is no controversy in our discussion at this point?

ASST. COMMISSIONER BLEKICKI: It is difficult for me to make that positive commitment because, again, I have to discuss this issue with the Commissioner. He has the final say, of course, as far as the Department's position is concerned. Since the Department has not yet taken a position as to an alternative funding source, it would be improper for me to make a public commitment that, in fact, yes, the Department will, by a certain deadline, have such a plan to bring to the Committee's attention.

All I propose is that we will review it with the Commissioner during the next month -- or before the next hearing date -- and I am hopeful we will be able to come back with a positive response.

ASSEMBLYMAN BAER: But you can't rule out the possibility that you might come back to us and say, "We still recognize that the need for this money is legitimate. It is very much in the public interest. We cannot support this critical part of the package for raising the funds, but we do not have another alternative which we support"? You can't rule out—

ASST. COMMISSIONER BLEKICKI: That's a possibility, yes, sir.

ASSEMBLYMAN BAER: All right. Are you aware that the Commissioner of the Department of Environmental Protection has, in the last few days, come out and fully supported all parts of this financing package? That was announced publicly at the Regional Meeting of the National Conference of State Legislatures in this State in Parsippany just a few days ago.

ASST. COMMISSIONER BLEKICKI: Yes, I was informed of that commitment.

ASSEMBLYMAN BAER: Okay. One of the problems that this Committee finds itself in is that we find one commissioner in support of the package, and another department and commissioner not in support, at least of the whole package. There is a critical and huge portion of it that is not supported, and we do not even have the assurance that there will be some sort of definite alternative proposed. That, therefore, brings to my mind when you say that the decision has to be made at the top, that there is a desperate need for coordination by our Governor.

Has this matter been brought to the Governor by your Department, do you know?

ASST. COMMISSIONER BLEKICKI: Well, certainly we have been in contact with the Counsel -- the Governor's Counsel -- on this issue. As you well recognize, each department has its own separate responsibilities and obligations, and they are not always in consort with one another. It is not unusual for one department to support a bill and for another department to oppose a bill because they have different responsibilities. That does not mean that there is not a concern at the Governor's level for that issue, for all of the issues that revolve around a particular bill, both the positive, as well as the negative side effects that may occur.

I can assure you that, yes, we have been in contact with the Governor's Counsel's office and that they are aware of our position, as well as, of course, DEP's position. It is not a simple problem; it is a complex issue because we are dealing with a lot of different very important matters affecting the well-being of the State.

So, yes, I can assure you that the Counsel's office is reviewing and weighing the pros and cons of these bills.

ASSEMBLYMAN BAER: Well, it seems to me that you can't have a ship heading toward shoals with the first mate telling the helmsman to steer right, and the engineer saying, "Steer

left" -- maybe I should say port and starboard -- and very long expect the ship to stay in business. It seems to me that it's very common, on relatively minor issues, for different points of view to remain unresolved until a measure reaches the Governor's desk.

But, it also seems to me that this issue is of such importance, and time so pressing, that it is important that coordination occur at a far earlier stage. You have even brought in, in your testimony in answer to one of these questions, the possibility that the Treasurer might have still other views and concerns to bring to bear on this matter.

So, would you agree, in any case, since this is a measure which is important both to the concerns of your Department in terms of the economy, and to the Commissioner of Environmental Protection because of its profound effect on our environment, that this coordination should be achieved at a very early stage?

ASST. COMMISSIONER BLEKICKI: Well, I think there certainly should be discussion and review at early stages within any legislation. I also recognize the possibility that departments may disagree on both minor and major bills to the point where the bill is approved by both houses and is now the Governor makes his before the Governor, and determination. So, I agree with you that, in fact, yes, there should be some communication and coordination. recognize the fact that we cannot always be in unison as a bill goes through the Legislature, and that many times a bill of importance will finally be resolved administratively when it is on the Governor's desk. It is rightly so, I think.

ASSEMBLYMAN BAER: Well, will you pass on to your Commissioner— At least, would you pass on to your Commissioner the request that he consult with the other commissioners and the Governor's office so as to achieve a coordinated position, in order for this Committee to know, by

its next hearing, what the thinking of the Administration is on this, so we can reduce the risk of action which will be futile, which will have to be repeated, and which might even cause us to pass bonding measures, submission deadlines, and things of that sort?

 $\label{eq:asst.} \textbf{ASST.} \quad \textbf{COMMISSIONER} \quad \textbf{BLEKICKI:} \quad \textbf{I} \quad \textbf{will} \quad \textbf{convey} \quad \textbf{that} \\ \textbf{request.}$

ASSEMBLYMAN BAER: Thank you very much.

ASSEMBLYMAN BENNETT: Thank you, Byron. Just one real quick note because I want to move on and let this actually be a public hearing. I don't want you to think that I am being supercritical, so I will try to ask the question nicely.

I have been reading what you submitted to us on the Grant-Thornton Report. I understand the correlation between the tax climate and the ability to attract jobs; I understand that. But what I am concerned with is, it would appear that while the list has unlisted taxes as a government-controlled factor on the management business climate, that when you actually get into the reading of the report, at least the way I read it, it appears that the number one issue isn't A-1, but appears to be the personal income tax. I do not see anything about a corporate tax listed anywhere. In fact, it talks about the amount of taxes specifically on every \$1,000 of personal income.

ASST. COMMISSIONER BLEKICKI: It's a relative measure. They are talking about the amount of business tax per a thousand dollars of personal tax. So, it's a relative measure.

ASSEMBLYMAN BENNETT: I mean, because if increasing the corporate tax one-half percent would have even one-half the impact that increasing the personal income tax did on the business climate of this State, then I think we should probably increase it yesterday, because increasing the personal income tax certainly—— I mean, there certainly was a significant

increase, and certainly nothing was held back. I only point out when you read the list that it deals with that, and doesn't talk about the other.

ASST. COMMISSIONER BLEKICKI: Well, it compares one to the other. It's a relative measure of how much of the tax burden is picked up by the corporations versus the individual. That is the way the measure is structured. I think that is what it is reporting, rather than simply measuring the total amount of personal income tax.

ASSEMBLYMAN BENNETT: Okay. It really doesn't say that, but perhaps--

I look forward to getting answers to the questions which were asked at our next hearing in August. I appreciate your appearance here today.

I would like to introduce someone who, of course, needs no introduction in this room. I would like to thank, as I did previously, the Mayor of this municipality for the utilization of this room by the Committee. I would like to give him the opportunity, if he would like, to say a few words. It is indeed a pleasure, Mayor, to be here in your town today, and I thank you for having us. Mayor Henry Hill of Kearny. (applause)

MAYOR HENRY J. HILL (speaking from audience; not near microphone): Thank you very much. This is certainly a different posture. I see so many people talking at me during our meetings. It is an honor to welcome you and to host so many people from the State. I listened to the gentleman from the Department of Commerce. He just told me he wanted to see me after the hearing. I hope he has some money for me. (Mayor Hill spoke about some of their problems in Kearny, but much of what he said is indiscernible to transcriber since he was not speaking into a microphone.)

I was very pleased to hear all of your indepth questions. I was also very pleased to hear Assemblyman Baer

try to get an exact commitment from the Department of Commerce in so many different ways, even though he received more of the same answers.

But, thank you for the opportunity and, again, thank you for selecting Kearny as the site for your hearing. Thank you very much.

ASSEMBLYMAN BENNETT: Thank you very much, Mayor. Mr. Richard Salkie, Director of the Division of Hazardous Site Mitigation, Department of Environment Protection, is present today. He is not here to testify. Dick, I don't really mean to put you on the spot, but with respect to what the Mayor just stated, do you have any up-to-date information that might be helpful to him with respect to the two sites he mentioned? As long as you're here, I don't want to miss an opportunity.

R I C H A R D S A L K I E (speaking from audience; not near microphone): No, I don't have any exact information. We have shown some progress. We have taken away a vast majority of all difficult to materials. Ιt is very I am even hesitant at this point in time to (indiscernible) give you a projection of when it will be done (indiscernible) In terms of the other site, they are starting an investigation there. I think the reports you are referring sampling excercises. to would be more on the order of (Transcriber unable to hear remainder of Mr. Salkie's remarks since he was not speaking into a microphone.)

ASSEMBLYMAN BENNETT: Okay. Would it be fair that in the event that the Mayor or the governing body ends up with any specific questions— I know that with the revamping it is sometimes hard for the local officials to know exactly who they are supposed to contact. Are you the individual whose office they should contact for ongoing information?

MR. SALKIE: Yes. The phone number is (609) 984-2902.

ASSEMBLYMAN BAER: Mr. Salkie, just one thing. I
don't want--

ASSEMBLYMAN BENNETT: Mr. Salkie, could you come up to this microphone because our recording is not picking up your voice from where you are.

ASSEMBLYMAN BAER: There are a number of items of statistical information I want to get, but I think in view of the fact that there are so many witnesses waiting to be heard, I would just ask if you would be willing to meet with me at the next break so I can give you those requests. I really just want to know if you would be able to provide statistical information and maybe give me a breakdown of some of this work that would go beyond the material we have here now?

MR. SALKIE: Yeah. Certainly I would be happy to. I have also brought along some handouts. I don't know if it is new information. In fact, although I was prepared to address this group, I don't think it is necessary because your Chairman gave a very accurate prediction of the picture as it stands.

ASSEMBLYMAN BAER: Very good. Well, I don't want to take any more time now, but we'll meet and I will indicate what I would like.

MR. SALKIE: Fine. I will be happy to meet with you, sir.

ASSEMBLYMAN BENNETT: Thank you very much. The next witness I will call on did not get an opportunity to address the Committee at the last hearing because we ran out of time. She certainly is no stranger to testifying before this Committee. It is my understanding that she has brought some specific expert people today to offer some further expansion with respect to the testimony. I would like to call on the representative of the New Jersey Chemical Industry Council, Peggy Ballman, to come forward. She will bring with her Mr. Dan Corritore, who is Plant Manager of FMC Corporation. Peggy, we will start with you, and then Dan can take it from there.

P E G G Y B A L L M A N: Thank you, Mr. Chairman. Members of the Committee, I am Peggy Ballman, Assistant Director of the

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Chemical Industry Council of New Jersey. The Council represents some 90 chemical and aligned product manufacturers with facilities throughout the State.

With me today is Mr. Dan Corritore. As Chairman Bennett mentioned, he is the Plant Manager of FMC Corporation's Carteret Plant. We would both like to thank you for the opportunity to be here today and to provide input on this very important issue.

The financing for the cleanup of abandoned hazardous waste sites is an issue of great importance to the chemical industry, not only to the 95,000 chemical employees who live as well as work in New Jersey, but also to the industry as a whole, an industry that has been unfairly and inaccurately labeled as the sole contributor to the abandoned hazardous waste site problem.

I know the members of the Committee have heard testimony previously about the need to broaden the base of the tax program so that it more accurately reflects the scope of contribution to the problem. I can only reiterate that here today. We also suggest that the Committee members, at their leisure, review a list — which we will hand out at the end of the testimony — of some 6,000 businesses which EPA has identified as potentially responsible parties. These are companies whose waste has been found at abandoned sites across the country and in New Jersey. There is also an additional breakdown of two sites in New Jersey, one is Kin-Buc Landfill in Middlesex County, and the Lone Pine Landfill in Freehold. Again, potentially responsible parties are identified.

I think these two lists will clearly demonstrate that the contribution to the problem goes well beyond the petrochemical industry. In fact, there are some 30 industries — among them textiles, automobiles, aerospace, food processing, computers, and electronics — which have contributed to the problem, yet cleanup funding programs at

both the State and the Federal levels, to date, have relied solely on taxes from the chemical and petroleum industries only.

The Chemical Industry Council also sincerely appreciates the recognition of the Legislature for the need to broaden the base of the tax, and certainly Chairman Bennett has demonstrated this by supporting and sponsoring A-2700, which is the increase in the corporate business tax. The Chemical Industry Council supports this bill, somewhat ironically, because it does add another tax which our members will pay in addition to the spill tax, in addition to the tax we pay to the Superfund, and in addition to the private property settlements.

However, we feel that this tax would meet the goal of broadening the base and bring in those companies that have been part of the problem but have never yet paid a penny. We are also encouraged that New Jersey may receive a windfall from the changes in the tax laws of some \$40 to \$60, possibly \$100 million a year. Were that information to be confirmed, we would strongly encourage the Legislature to dedicate that money toward the hazardous waste cleanup, rather than increasing the corporate business tax. Either way, the goal of broadening the tax would be met, and those companies that have never paid will begin to pay.

Another proposal before you today is to double the spill tax. As was mentioned, the spill tax now raises \$7 million from the chemical side and \$7 million from the oil side, a total of approximately \$15 million. Under the new proposed doubling, it would increase to \$30 million, again half from chemical and half from oil.

The Chemical Industry Council strongly opposes this increase, a doubling of the spill tax, for two reasons: We believe that the existing tax structure under the Spill Fund is very inequitable, and by doubling that tax you are going to double the inequity. Also, the tax places our chemical companies at severe competitive disadvantage among their competitors.

The DEP manifest system tells us that there are some 1,500 companies in New Jersey that generate hazardous waste, and yet Treasury also tells us that less than 200 companies now pay into the spill tax on the chemical side. I think this clearly indicates that there are some companies that the tax is not reaching.

There are two things that trigger the spill tax in New Jersey on the chemical side. One is that a company use any of the 400 or 500 substances that are taxed under the Spill Fund, and second, that they have a storage capacity of 50,000 gallons or more. Obviously, there are some companies out there that may use hazardous substances and may generate waste, but because they don't have a storage capacity of 50,000 gallons or more, they are not paying the tax.

In addition, the tax structure leaves some chemical companies that generate very little hazardous waste paying grievously high amounts of the tax. A B. F. Goodrich plant in Pedricktown, New Jersey, now pays a half a million dollars in Spill Fund taxes out of the total \$7 million program per year. Under the proposed doubling, that one plant would pay \$1.1 million a year in Spill Fund taxes out of the proposed \$50 million program.

B. F. Goodrich generates very little hazardous waste, and that company has never been found to be a potentially responsible party at any site in New Jersey. I think that given this, the Committee would agree that in this situation that company is paying an outrageously high amount in Spill Fund taxes.

To correct some of these inequities, the Council has proposed two things: First, we would like to see the storage capacity which triggers the Spill Fund on the chemical side lowered. Right now it is 50,000 gallons, as I mentioned. We would like to see it brought down to 5,000 gallons, or 3,000 gallons, if warranted. Also, we would like to see the number

of substances taxed under the Spill Fund increased. We believe that by doing those two things you could raise the \$50 million on the chemical side without doubling the spill tax.

ASSEMBLYMAN BENNETT: From 50,000 gallons to 5,000 or 3,000?

MS. BALLMAN: To five or lower.

ASSEMBLYMAN BENNETT: And how much do you think that would raise?

MS. BALLMAN: Well, we're hoping it would be able to raise \$50 million. I know, Assemblyman Bennett, that you are somewhat aware of this proposal. It has been discussed before Senator Dalton's Energy and Environment Committee. I would like the Committee members to know that our representatives are working diligently with DEP to get the data that we hope will prove the assumption that \$50 million can be raised in that manner.

Senator Dalton has publicly stated that should our assumption prove true, he will consider not doubling the spill tax. This is basically what we are asking this Committee, that they explore other alternatives to doubling the spill tax..

I would also ask the Committee members— I know that in the next few months you will be hearing a lot of estimates about — a lot of figures raised in this discussion. But I would ask you to pay particular attention to some figures that Commissioner Dewling quoted at last week's meeting of the Council of State Governments. He said that out of the \$1.2 billion cleanup program the State will undertake over the next five years, one—third of that money will come from the Superfund, one—third will come from the private sector, and one—third will come from public moneys.

Out of the one-third that will come from the Superfund, the chemical industry and the petroleum industry are now paying 87.5%. Of the two versions now before Congress, they also rely heavily on taxes on the petrochemical industry.

So, out of that one-third, the petrochemical industry will pay the majority share. Commissioner Dewling said that out of the second one-third from the private sector—— It will be raised through DEP program fees, (indiscernible) cleanups, private party settlements, the Spill Fund, and other sources. So again, out of that second one-third from the private sector, the chemical industry will pay quite a large share.

I think that when you see that perspective in its entirety, the chemical industry— First of all, the industry will be paying the majority share of that \$1.2 billion program, and the chemical industry will be paying quite a large share of that industry share. I think these figures are important to remember in light of some criticism that has been directed at the chemical industry for its opposition to doubling the spill tax. Some of the critics describe it as a mere \$15 million contribution toward the \$1.2 billion program. But again, when you look at that \$1.2 billion program in its entirety, you will see that \$15 million is just a part of the chemical industry's very large share of that program.

I hope the Committee will agree that by paying taxes into the Spill Fund, paying taxes into the Superfund, paying money to private party settlements, and also paying into the corporate business tax — whether it comes from the dedication of the windfall or an increase in the corporate business tax — that the industry is recognizing its contribution to the problem and that it is contributing its fair share to the tax program, if not more than its fair share.

Right now perhaps Mr. Corritore can explain how the Spill Fund affects his plant and his employees, and how the doubling of that would affect them.

DAN CORRITORE: FMC is headquartered in Chicago. We also have several facilities here in New Jersey, the largest being our R&D laboratories on Route 1 in Princeton and the chemical plant that I manage in Carteret.

We share your concerns for the need to clean up our State. We live here; we work here; and, our families live here, too. To that end, we agree that the busines tax should be increased a half a percent because it is broad-based, and we agree to all broad-based taxes.

But, as Ms. Ballman stated, we are one of the 200 from the chemical industry who are presently paying the \$6 million or \$7 million into the spill tax. If, in fact, the spill tax is doubled to 1.6%, our plant will be paying approximately \$2,000 per employee per year into the spill tax, when there are 13 or 14 other industries which can potentially create hazardous waste not sharing in that cost.

What does it mean to a plant like ours? We have approximately 200 people. We make chemicals that go into food stuffs and detergents that are not hazardous at all. It means that we are definitely less able to compete with the foreign people who are selling right here in New Jersey. As a matter of fact, in 1985, our plant reduced 32 people, in part because of foreign competition. The \$2,000 per employee per year, or approximately \$400,000 we would pay every year if it were doubled, would mean that we would be less competative with the domestic producers and, low and behold, we would even be less competitive with our sister plants, plants owned by FMC that are located in Kansas, Wyoming, and California, which do the same thing as we do, but which do not have to pay the spill tax.

Now, it means that when they do the sourcing at the beginning of the year, and they say how many pounds of products are going to be made in the various FMC plants, we will get fewer of those pounds because we have this large chunk off the top.

So I guess we find the spill tax, as it is presently administered, too narrow in the way we do it, and restrictive to too few people. The spill tax, in itself, is a good idea. We do think it is a good source of income for the State, but we

agree with the CIC that it should be broadened to more people so we can keep the tax at a lower rate.

We also find inequity in the fact that we are not paying the spill tax on hazardous waste but, in fact, we are paying the spill tax on feed stock. The materials we buy to make our products are being taxed at the eight-tenths of a percent now and, in fact, those products have nothing to do with the material we sell. Ninety-nine and a half percent of all the feed stocks we use go out the door as usable, safe, and, in many cases, edible products. The colas we will all drink when this is over contain phosphoric acid, probably from our plant. The very small amount that we put out the door as a hazardous waste is not being taxed. There is an inequity there, we feel, in that it was being taxed in the amount it was being taxed.

So again, FMC does support the need to increase the tax rates. It does support the broad-based taxes, like the increase in the business tax, the bond issues, and could, in fact, support the spill tax if it were spread out and more equitable within the State.

Thank you.

ASSEMBLYMAN BENNETT: Thank you. Peggy, as you know— Will you please distribute your materials now because maybe there will be some questions? As you know, I think there is a commitment that what we are looking towards is not locked into stone with the doubling of the Spill Fund. However, what we are trying to do is generate the dollars. There is kind of a consensus amongst everyone you speak with that broadening the base is not something that is objectionable; it is the mechanics of how to do that which is so extremely difficult.

What I would like to do is try now to set forth certain parameters. As you are aware, we will be meeting again at the end of next month. The clock continues to tick as we attempt to move towards a resolution as to putting in place a

package which will be the most viable package that this Committee is able to deal with, and one that, hopefully, will be able to find the support across the State to see it move ahead.

As far as the specifics are concerned, I will continue to attempt to help you in gathering the data necessary, but I think we have to move towards coming up with specifics as to how we can expand. Obviously, saying we can go from 50,000 to 10,000, or 50,000 to 5,000— What that impact means monetarily is not easy to find out, but we are going to have to, to see what we are talking about in real dollars. Hopefully in the next month we will be able to deal with that, so that as we move toward the fall and into the fall we can have some very real proposals, instead of talking in the abstract.

I think the bottom line commitment is that we are looking to raise that \$12 million to \$15 million additional. If we can expand the base and collect the moneys, then I think the sponsors will be satisfied that what we are setting forth is going to be accomplished. But, we have to stop talking about it, and actually start to get into some definitive ideas about what the dollars generate.

I am concerned with the Goodrich type of problem where you have— Again, there is a company where their end product, basically, is not the waste either, and they are paying the highest that we are aware of, since everything is so confidential as to who pays what. In fact, you can't even find out if someone is even paying. But, doubling upon someone such as them is truly an inequitable solution, and perhaps we have to look toward a maximum or a capping on any one individual company that doesn't have an end product that is produced of waste. I am not sure of that, but I think we have to look toward definite language. Let's put it on the table and see where we can go with it.

MS. BALLMAN: I agree, Mr. Chairman, that we have to go beyond talking concept. That is why B. F. Goodrich representatives, and other people, have been acting on a daily basis getting those figures and getting that data to prove our assumption.

ASSEMBLYMAN BENNETT: Okay, good. So, you think it is realistic that by the next meeting -- which is Auguts 25 or so -- that we--

MS. BALLMAN: I think we will have a better picture at that time.

ASSEMBLYMAN BENNETT: Good. Questions?

ASSEMBLYWOMAN DONOVAN: Mr. Chairman?

ASSEMBLYMAN BENNETT: I'm sorry, Assemblywoman. I introduced each person as they came in. Assemblywoman Donavan from the neighboring area has joined us. We are very happy to have Kathy Donovan as a member of this Committee, also.

ASSEMBLYWOMAN DONOVAN: Thank you very much, Mr. Chairman. As the Chairman just said, I am from Lyndhurst, so coming to Kearny is sort of like just down the block to me. It is nice to be back in Keany.

When we talk about reducing it from 50,000 down to a 5,000 gallon capacity, have you any idea, aside from specific companies, how many companies would be affected, or is that the research you are still doing?

MS. BALLMAN: That is the type of information we are trying to obtain right now in order to come up with hard facts. There are an awful lot of small and medium-sized chemical companies and other facilities that use some of these substances out there, but a 50,000 gallon storage capacity is quite a large storage capacity. So, there are probably few that have that capacity, but many of them use those substances.

ASSEMBLYWOMAN DONOVAN: Okay. Did I also hear you correctly when you said that you wanted to increase the list of substances that would be included?

MS. BALLMAN: Yes.

ASSEMBLYWOMAN DONOVAN: Do you have specifics as to what substances you want to include?

MS. BALLMAN: Well, right now I believe the thing for this Committee to do is to add some substances to the list from the surplus Superfund list. We would ask that perhaps they could also add the list of substances now surveyed under the Right to Know Environmentally Hazardous Substance Survey. Again, that would bring in more substances and increase your potential taxpayer base. That would probably bring up the number of substances to about 1,200 or 1,500.

ASSEMBLYWOMAN DONOVAN: Are you working on a compilation of that, also?

MS. BALLMAN: Yes. We have been working with the DEP Right to Know Department in trying to get that information.

ASSEMBLYWOMAN DONOVAN: And there are no substances on that list that you feel ought to be deleted -- of those 1,500?

MS. BALLMAN: At this point, we have not made that determination.

ASSEMBLYWOMAN DONOVAN: Are you working on that?

MS. BALLMAN: If we find that there are some that should be deleted, yes, but at this point we are just looking to expand the base.

ASSEMBLYWOMAN DONOVAN: Thank you, and thank you, Mr. Chairman.

ASSEMBLYMAN BENNETT: Thank you. Frank?

ASSEMBLYMAN GARGIULO: I am very interested in just making a comment on their comments. I was unaware of the fact that the petrochemical industry supported so large an amount, percentage-wise, of the base. I think we should consider spreading that out. I think if there is a viable option, if someone can come up with something, that we should look at that.

ASSEMBLYMAN BENNETT: Well, the chemical industry is saying, "One of the viable options is A-2700," which is the

corporate tax increase which spreads it amongst all of them. We will accept that support.

MS. BALLMAN: Or, the windfall.

ASSEMBLYMAN BENNETT: Right. One way or the other, it works. I welcome the support of the one, and I share with you the concern that we are working collectively on attempting to find an equitable solution to meet the needs of the people of this State and, at the same time, not placing an unfair burden on any one particular segment of the business or industry.

It's a difficult balancing act to do, and we appreciate the problems you are having. We are hoping to be able to balance those competing interests so that the end result will be a fair and equitable one. We will just continue to work with you, knowing that the clock is ticking.

Assemblyman Baer?

ASSEMBLYMAN BAER: Two questions. One, with the 5,000 gallon limit, is it your intention to cover or not to cover firms that have 5,000 gallon tank trucks?

MS. BALLMAN: Are you talking specifically gasoline stations, or just any turnovers?

ASSEMBLYMAN BAER: I am interested in whether you are interested in covering the transportation industry.

MS. BALLMAN: I don't believe that tank trucks would be considered permanent storage facilities, although I am not sure, Assemblyman.

ASSEMBLYMAN BAER: That was my next question. Have you given thought about the situation? I am not asking you to discuss it now, but I am just suggesting -- and give your first answer -- have you given thought to the situation where someone puts a truck like that perhaps temporarily on blocks?

Now, the other thing I wanted to ask you about is in relation to expanding the spectrum of chemicals. In part of your process of reviewing this, is there included in this process any opportunity for those industries that would be

involved as a result of those chemicals to provide input? One of the things that concerns me is, when we get to this expanded list, may we then find that a lot of companies are finding out about their possible inclusion for the first time, and raise various arguments wanting to have an opportunity to— Have there been arguments as to why those things should or should not be considered? I would think it would be helpful if this recommendation came to the Committee at a point where there had already been some degree of input, so that the time involved in the Committee's consideration from that point on would not have to be as great.

MS. BALLMAN: At this point, we haven't gotten any input from those industries because we are still determining which ones could be affected and which facilities, through the Right to Know survey information, could be affected. However, our position would remain the same, and any of those companies that are using the substances and generating the waste, as are our companies, which have been paying the tax, should begin paying that tax.

ASSEMBLYMAN BAER: Well, that is a general premise about which no one could argue. But, since it does involve a rather lengthy list of chemicals, I don't know whether there is likely to be some controversy over the legitimacy of some of the chemicals.

You have pointed out that under the present law there are some anomalous situations where companies that may be brought in may be very, very heavily hit, and maybe in some cases it is a marginal question in terms of their involvement. Although I realize anything this complex is always going to bring up some of those issues, it would just be helpful to have as much thought developed in advance as possible, that's all. Thank you.

ASSEMBLYMAN BENNETT: Thank you very much.

MS. BALLMAN: Thank you very much.

ASSEMBLYMAN BENNETT: Now, I am not certain what order to call on you. I am now going to call on the representatives from the Ironbound Community Corporation. Not knowing two of the names, but recognizing one, I will call on the President of the Kearny Environmental Committee of Concerned Citizens. She is not a stranger to this Committee. I believe the first time she testified, Senator Lesniak — who was then an Assemblyman — was Chairman, so that goes back several years. We will just let it go at that, but I was a member. I am happy again today to welcome Margaret Holloway to testify before this Committee.

M A R G A R E T H O L L O W A Y: I am very happy to be here. I am also very happy that our Assemblymen made sure that we had this hearing here because I think this is about the first time that we have had this happen in Kearny. I think that the public in Kearny, you know, is just a close-knit little family. We are so close-knit that we don't realize what is going on in Trenton, and who the people are who are working for us to protect our rights. So, this is a very good thing. I wish it would happen more often, and we thank you, Assemblyman Gargiulo and Assemblyman Catrillo for this, and we thank Senator Cowan for coming.

I am familiar with Assemblyman Baer because of the fact— Remember the Meadowlands Commission and the garbage and the problem we had? And you were right there fighting for us. These are the things we are proud of, that we do have people in Trenton who care about the little people. And, we are very little people in Kearny. We are only 37,000 in population. We only have nine and a half square miles in this Town, and, as you know, we have three big mountains of garbage 140 feet high. We have 21 chemical destructive areas in Kearny, which were never really taken care of properly. I think now we are going to get to first base, where these companies will do what they are responsible to do.

I don't care whether it is an Assemblyman, a Senator, a mayor, a board of health, or whoever is in line to protect the community, they will be doing it to their utmost.

We have a gentleman sitting here who was our Mayor, and his picture is right up there, Mayor Cavalier. He was the one man who came forward and fought along with us against the mountains of garbage, fought with us against chemical waste and the destruction of our community. Thank God, he is still with DEP working his heart out for the people of New Jersey.

Now, we did pledge allegiance to the flag, and we did say "with liberty and justice for all," but let me tell you, in the Town of Kearny— And, by the way also, we have an A number one Mayor now. Two A number one mayors, Mayor Cavalier and Mayor Henry Hill. Without these kinds of people, we would really be under the chemicals completely — and the garbage. We pledged allegiance to the flag, with liberty and justice for all, but going to Trenton, as an old lady—— I'm 73 years old now, but God gives me the guts to fight. I don't have an educational background, college and what have you, but I have a background of the right to know to be protected.

I say to everyone, whether they are chemical engineers or companies which are making these chemicals, that the people who live where they have their businesses have the right to be protected. That is the first requisite. We are the people who live here. They say that the salaries are so good, that the company is so good, and what have you. I'll have you know that this is what people think, but this is not a fact. I think it is crucial that we investigate every company pertaining to chemicals, pertaining to any detail of waste that will destroy our environment, because we have a right — a constitutional right — to save our lives and save our environment. Every person has a right to clean air, pure water, protection against hazardous and solid wastes because the life we save will be our own.

We are depending on you people who are sitting in Trenton, who are working your hearts out. I still say I want to go back to Governor Kean, and I want to tell him that he's got to understand that, yes, we know companies pay their taxes, but we pay our little taxes to protect our rights and our communities, and we count as much as the big companies count. They come in and willfully, under the guise of, "Oh, but look at the taxes we pay," destroy one community after another. When I go out of State to Virginia, the beautiful State of Virginia where I lived for a lot of years, and see and smell the clean air, and then come back and hear companies say, "Oh, get in Keary. You can do any damned thing you want" — and this is exactly their expression — I think that is a drastic, disastrous condition.

If we didn't have people like you people sitting here who are really caring— But, we've got to get the Governor to pay closer attention, and the mayors of communities, and our boards of health to pay attention to what kind of a company wants to come in. Scrutinize that company from A to Z, back to day one when they were developed, to find out what the destructive chemicals, or whatever it is they're producing, are doing to a community, so that we can say, "God bless New Jersey."

If we don't have people in Trenton doing as you people are doing, we can kiss New Jersey good-bye. As Mr. -- I don't know what his name was from the Chamber of Commerce -- said, "They say, 'But, we want to go where the people need the jobs.'" It's funny, because in our area they hire people who don't really speak good English, who don't really know the money problems or anything. And they say, "Look what we are going to do for you. You are going to work 80 hours a week and, boy, you are going to make a bundle of money." And, they are paid peanuts.

These people don't know that their environment must be protected; their health must be protected. My relatives lived in the Ironbound for quite a while. There were no people to protection. We have the for Ironbound Corporation now, and they are working their hearts out. have the Hoboken area; we have the North Bergen area. little people, are trying, but we need your help, your work with your heart and soul, to keep these dirty companies -- I call them dirty companies -- our of our municipalities. let them come in to destroy us, not one breath of air or one drop of water.

Whatever you people do, whatever bills you put out, we want to be there to help. We want to be there so you will know we care for you people. Without you we would definitely be in a desperate situation because of destructive companies that come in. When they are through destroying, they leave you the hell to rot. We are not going to accept that. So, please, whatever bills you have that will protect us, if you need help from us, let us know. I know our Mayor will give us buses to go to Trenton, and many the time that someone drove me when I would not have been able to go. I bothered the hell maybe out of Mr. Cavalier, and Mr. Hughey. I am very upset over Mr. Hughey and Mr. DeBonis, who turned around and are now in business for themselves to help to put an incinerator in, or to help to put anything else in that might come into my community and destroy it. I am shocked at Hughey and I am shocked at We respect our environmental people, and we don't want them to turn around and go against us.

Whatever bills you people have, if we don't understand, I know you will explain them to us. I am not a college person, but I know what the environment and protection are. So, please let us know. Our wonderful Assemblymen and our Senator will let us know, and people like Mr. Cavalier of DEP who is from our area. Please, Mr. Dewling has got to tell

the truth, because he hasn't so far. When I went to him, two other people wanted to know who the person was who said, "Put the radon in Kearny on Frank Kearny property." He said he did not make that statement. I'll put my hand on a Bible that he did make that statement. We want that answer from him because the person who okayed it has caused a problem here. I feel sorry for the people, every one of them, where they have done this. We have to have an area where a company will definitely have an annex to their chemical company where they will hire the best chemists and scientists, and immediately a bill go through that they must immediately start working on breaking down every chemical component that they are manufacturing to a non-dangerous material.

This must be a law. It must go through immediately. We have asked for this five, six, or seven years, I think, haven't we Mr. Cohen? (addressed to gentleman accompanying her) We've asked for this, and it is always pushed aside. This must be done to protect the people of New Jersey. When a company is thrown out of another state, or another town, we want DEP to find out every single dot and dash as to why they were thrown out. They should not be pushed into another town.

As far as mixing radon soil with virgin soil and then pushing it into another town, and a third and a fourth town, this is not the way to go. It was done to Kearny. I feel sorry for the people in the Vernon area. God bless them, they had guts. They got out by the hundreds of thousands. This is what we have to do. But you people will have to make sure that this is not pushed from one county to another county to another county. If it happened there all those years ago, it should have been broken down there, and it should have been kept within their area until the scientists finally found a way to decompose that hazardous product.

I think that is all I have to say. I appreciate you people, and I appreciate the people in my town and the burden

that they pay for with their taxes. They get kicked in the teeth for it by chemical waste, solid waste, everything that you can think of. I think we have had enough. So, whatever you people can do for us is what we need, and we thank you all. But, don't do as Hughey did and DeBonis did, leave us flat and start a company to destroy us. We don't need it.

Thank you.

ASSEMBLYMAN BENNETT: Thank you very much. May you, for another 73 years, continue to keep those of us who serve the public on our toes to make sure that we don't get out of line. That is what is necessary, for the people of this State to make certain that they raise their voices in unison to see that we preserve a clean environment. Thank you for doing what you have been doing.

MS. HOLLOWAY: Thank you very much, all of you. ASSEMBLYMAN BENNETT: Arnold Cohen.

A R N O L D C O H E N: My name is Arnold Cohen from the Ironbound Committee Against Toxic Waste in Newark, New Jersey. I want to thank you for allowing me to testify here today.

I think what we face in New Jersey is a crisis credibility. The citizens of New Jersey want to see the cleanup of toxic waste sites accomplished. They have expressed that in public opinion polls all around the State of New Jersey. We are in touch with grassroots environment groups such as ours that have come into being in different municipalities, and which are pushing for this kind of cleanup.

Yet, we have not seen this type of cleanup taking place in the State of New Jersey. There are over 500 toxic waste sites in New Jersey that threaten our drinking water, threaten the air we breathe, threaten the beaches where we swim.

The DEP says it will take \$3 billion over the next 10 to 15 years to clean up these sites. In Newark we have sites such as Otelio (phonetic spelling) Landfill and Arkansas Chemical, that the State has known about for five years, yet

they have not begun cleanup on them. They haven't even been assessed yet.

So, in any legislation you consider, I think one thing to take into consideration is that new sites will be discovered. Our assessment of the problem today is not accurate and we are probably going to find out that it is a lot worse than we think it is.

The other thing is, there has to be some kind of timetable so that the citizens of New Jersey actually see cleanup being done. One of the disappointing things is when folks pass a bond issue and then they do not see that money being spent. They do not see it accomplish the purpose they voted to have it accomplish.

Citizens across New Jersey in groups that we are familiar with, and our group, are saying that corporations have caused the problem, and corporations should be the ones that actually pay for the cleanup of the problem.

I think special note should be taken of Senator Cowan's testimony, where he pointed out how the net increase in taxes paid by individual taxpayers has gone up \$1.6 billion, while taxes on the business sector have decreased within the same period. The taxpayers are already suffering from having parts of their communities polluted, places which they cannot use. Why should we have to pay more?

I think it is wrong to have any part of this new bill come through the general revenues. I think you should look at things such as maybe tripling the Spill Fund; having a bond issue that is a special corporate bond issue, whereby the corporations are paying for the bond issue, not the taxpayers.

I also think you should look at making it easier to make sure that responsible parties pay for the mess they have created. In Newark, at 140 Thomas Street, we had a single corporation. Three years after they illegally brought toxic waste into the warehouse, a judge is finally assessing them for \$375 million in cleanup that the State has done.

Now, three years later, this corporation is ready to dissolve. It is a question whether anybody is going to be paying that money the State laid out. It should have been assessed immediately. Waiting should not take place. We saw the same thing with SEP, a plant on Wilson Avenue in Newark, where six or seven years later DEP came in with helicopters and assessed the firm for dumping toxic waste illegally. We finally got the responsible parties to pay for the site. In the meantime, those chemicals sat and they sat, and they endangered the population of our area. So, we need to move much quicker on getting the responsible parties to pay their share of what they caused.

Again, I just want to emphasize my appreciation for being able to speak here today. It was very interesting to hear the person from the chemical industry talk about how they had people speaking to DEP on a daily basis. Unfortunately, we, the citizens of New Jersey, are doing all of this on a volunteer basis, taking time from our jobs, taking time from our busy lives. We do not have the resources to have people speaking to DEP on a regular basis. We depend upon you, our legislators who represent us, to come out to our communities in ways like you are doing today. This is what we need.

Again, I just ask that you reject the moneys coming out of the general revenues. The citizens of New Jersey have paid enough already. We are suffering with our health. We are suffering with our lives. We should not have to pay again.

Thank you very much.

ASSEMBLYMAN BENNETT: June Kruszewski?

JUNE KRUSZEWSKI: Hello. I am June Kruszewski from the Ironbound section of Newark. I have lived there all my life. I am now a senior citizen, and I devote most of volunteer time to going around my neighborhood trying to see what is going on and informing everybody possible when I see something wrong. I call everybody up and I check on

everything, and I am now one of the watchdogs of my neighborhood.

But, to get back to this bill you are referring to, I think that all of the corporations should be paying. I don't think one company should pay and not another. As far as Congressmen go, we have one in Newark who is doing everything for Newark, they tell us. And all they do is try to get tax abatements for the companies coming in. After the tax abatement is used up, these companies all of a sudden disappear.

Now, you talk about employment. These companies do not employ the people from the area. They bring the people in from out of town. You can check with Penn Station at night. If you are in Newark and go to Penn Station, you will know what I am talking about. All these companies— They even have walkways now so they don't have to walk on our streets. They go from their company, through the walkway, into Penn Station, and leave at five o'clock. We are left with their problems, with their waste. They have security that we don't have. They are secure while they are working. We, the citizen residents, are not.

Now, when you talk about taxing people, we in the Ironbound— I don't know if you are familiar with us or not. There are 50,000 of us, or more. A lot of us are property owners, and we are waiting to get another tax increase. There aren't enough people around to have the weight the companies have. I mean, they can get money from all different funds and things. They go to Trenton and they get funding, and they get assessments and everything, where the people who own their homes have to struggle. And any time there is an increase in the tax, their Social Security doesn't go up. These homes are old. We have homes over 130 years old.

Now we have another problem. Our streets are bad, too. The corporate company comes in and starts with a piece of ground. First of all, they get a blight area. I don't know if

you are familiar with the way they do this. They choose a piece of property, they go up to the City Council, they go to the engineers, and say, "We want this section blighted." And what happens when it is blighted? The taxes go down. So they buy the property, and then they go to Trenton for a tax abatement under the same property.

Then they build; they don't rehabilitate. They start from stratch because it is cheaper to build new. They build new, and after they build new, the people who they hire do not live in the City. They have all types of new equipment coming in, and so that they don't have to train people, they bring in computers. So, it takes less people to run these factories than it did in the old days when you had laborers.

Now, every time a new state-of-the-art building is mentioned in Newark, we check into it because, to us, the state of the art isn't for the people in our neighborhood. It's for big business which wants to make a fast buck.

Now, we have been living here all our lives. We like it and we want to stay here, but we want the big companies to work with us. Years ago, Newark was known for its breweries. We don't have them any more. They were good neighbors. If only we could have good neighbors like them, and have big companies that were willing to help pay for the money they are making in this corporate tax, I think it would be sensational, and I would like to see it enforced. Everyone should do their share. We the neighbors, we the residents, are already.

Thank you very much.

ASSEMBLYMAN BENNETT: We have with us today a representative from the New Jersey Petroleum Council, their Executive Director, James Benton.

JAMES BENTON: Thank you, Mr. Chairman, members of the Committee. My name is James Benton. I am the Executive Director of the New Jersey Petroleum Council. We are a trade association representing the major oil companies doing business in the State of New Jersey. I am privileged to be here in Kearny, and I hope to participate in your hearings around the State. I know many of our member companies are very anxious to offer to you the perspectives they have on hazardous waste — the abandoned hazardous waste cleanup problem — and the contributions they are making toward resolving the problem.

I think it is important, in light of the history of this statute — the Spill Compensation and Control Act — to just go back and briefly look at its creation and how it has evolved to the present state today. Very briefly, because many of you are familiar with it, the Spill Fund tax was originally conceived — and I emphasize the word "tax" — as a method of providing moneys to the State of New Jersey in the event of an oil spill that should occur off the coast of New Jersey by virtue of the exploration that was going on at that time in the Baltimore Canyon.

It is important to note that it was on that general assumption at the time that the tax was structured. In other words, the tax would fall most heavily on those firms — those major oil companies — that would do business in exploring off the New Jersey coast in the Baltimore Canyon. As a result, the tax was levied at one cent per barrel on facilities that had above 400,000 gallons of petroleum. It was on a one-time transfer — as is the chemical tax — into the State.

The industry has been paying into that Spill Fund since its inception in 1977 and, in fact, was the sole contributor to the Spill Fund — what is now generically referred to as the Spill Fund — for the first four years. The oil industry has contributed, as the number one paying industry into this Fund, approximately \$55 million of the \$88 million generated during the past decade, and remains today the primary taxpayer. I've got charts which we received from the Division of Taxation which show the statistical contributions from the petroleum industry under the petroleum tax and the hazardous

substances tax. I should note the petroleum industry also pays into these. Many of the petroleum companies in this State also use those substances which are defined under the statute as hazardous substances and, therefore, pay the additional fair market value tax.

It is important to note that during this time the tax escalator, which is included on the petroleum side, has never been escalated, while the hazardous substances tax has been escalated at least two times during its period of enactment. Yet, this Spill Fund tax bears no correlation to how the money has evolved into being used. As I said, originally it was used to mitigate an offshore oil spill, but it has since evolved into a fund that is used for abandoned site cleanup.

Thousands of companies in virtually every United States industry, plus, importantly, government, universities, and even religious institutions have contributed to the problems at abandoned waste sites. I have a sampling here of several New Jersey National Priority List sites. The list of responsible parties includes auto makers, telecommunication companies, packaging outfits, municipal governments, restaurant chains, major daily newspaper publishers, retail stores, and railroad companies. I think it is important because it underscores the broad nature of the abandoned site, again, abandoned site, cleanup.

It is also important to note that the oil industry in New Jersey could be taxed three times for the cleanup of these abandoned sites. For example, a major petroleum refinery, such as exists in New Jersey, could pay an additional amount, as indicated under the proposed tax in A-2698. Add that amount to the increase in the corporate business tax, which is proposed in A-2700, and, while I am not familiar, as perhaps you may be, with the list of those companies which pay the corporate business tax in significant amounts, I would presume that the oil industry ranks up or near the top of those lists of

companies that do pay the corporate business tax in New Jersey. Plus, the reauthorization of the Federal Superfund, which is presently proposed in one of the house versions, triples the petroleum industry contribution, just on the petroleum side. You could have a resulting single oil refinery tax three times for the abandoned site cleanup.

As I said earlier, it is important to note that the Superfund relies on petroleum revenue. There has been very recent activity, indeed it was mentioned in The Newark Star-Ledger over the weekend, concerning reauthorization of the I said earlier, the House As Federal Superfund. conferees on the Superfund proposal have put together a package which continue to rely very heavily on the increases from the petroleum industry feed stock tax. The State should take this into account when fashioning their program to rely on the State's share of abandoned site cleanup.

As I noted earlier, the present law does provide for a tax increase in the event that the petroleum industry was singled as the contributor to an abandoned site problem here in the State. The State should continue to rely on the present law for increases in that one-cent-per-barrel transfer tax, rather than, as the bill before you today does, in fact, escalate this rate up to eight cents per barrel, which has little or no justification, according to the present law experience.

I would also urge this Committee to, at a very early date, request preparation of a fiscal note, or an economic impact statement, which this Committee has the authority to do. It would provide a clear example of the concern of this Committee toward grounding this package in firm economic support, which is essential to fashioning an appropriate abandoned site cleanup.

At this time I would be happy to answer any questions. I know earlier the article that was referred to in

The Star-Ledger that talked about tax reform-- I brought copies in case anyone has not seen it. It is important to note, though, additionally, that as a result of conference held yesterday in response to an observation the Chairman made, the manufacturing community in New Jersey yesterday was singled out by the U.S. Department of Labor as not having responded to the economic rebound that the general business community in the State of New Jersey has enjoyed. growth in New Jersey -- it is very important to note -- has come in the service and the sector of business, if you will, that is not in the manufacturing area, primarily service and The manufacturing community in the corporate headquarters. Jersey has not responded. Ι believe the State of New gentleman's name is Samuel Aaronholt (phonetic spelling), who is with the U.S. Department of Labor, who specifically cited the manufacturing community in New Jersey as not having responded, and, as a major member of the petroleum industry involved in manufacturing here in New Jersey, urges this Committee to carefully consider the negative economic impact that an increase in the per-barrel assessment on the petroleum industry would have in light of its responsible record, not only in terms of contributing through the present tax, but also in terms of participating in responsible party site cleanup, when they have, in fact, become a responsible party.

That concludes my comments. Again, I look forward to participating with you down the road in the other hearings you will be having. I would be happy to try to answer any questions you may have at this time. Thank you.

ASSEMBLYMAN BENNETT: Jim, let's get specific. I understand the feeling of the Petroleum Council with respect to the doubling of the Spill Fund. Is your alternative to doubling the Spill Fund—— I mean, we agree we have a problem that requires funding. We agree on that, right?

MR. BENTON: Yes.

ASSEMBLYMAN BENNETT: Okay. We have a cleanup problem in the State and we need dollars to fund the cleanup.

MR. BENTON: There is only one part, since you introduced that— There is only one perspective I would like to offer on the entire focus. There are estimates, according to my reading from the Department of Enrironmental Protection, of a \$1.2 billion cleanup. Is that correct?

ASSEMBLYMAN BENNETT: In my opinion, that would be a most convervative estimate.

MR. But it is the estimate I've BENTON: Okay. If you would like to modify it, I would be happy to--But, of that component -- let's just agree for a minute that it \$1.2 -- you've got one-third coming from the Federal government, roughly; one-third coming from the State; and, one-third coming from responsible parties. It would be our contention that the responsible party portion of that, Mr. Chairman, has been underestimated dramatically, and that the potential for responsible party cleanups in this State is much higher than is presently being forecast. That is the only caveat, if you will, I would have in accepting that, and I wanted to make that clear.

ASSEMBLYMAN BENNETT: Ι can accept that as My opinion has been that we have historically underestimated what the private parties are going to pay. hopeful that I am wrong and you are going to be right. I think as ECRA continues to be utilized we will-- Thirty-six million, I believe, was recently signed with respect to the RCA merger in this State. That is something that was very positive. may see more, but as long as we continue with our insurance and our responsibility of joint and several the way it is now, I think we are going to continue to have a problem of companies coming forward and voluntarily contributing to do a portion of a cleanup, when they know that if they volunteer to do that they are going to be responsible -- conceivably -- for doing the whole cleanup.

So, until we change that focus of our law, I think, other than ECRA, we are not going to have private parties coming forward. That only happens when there is a transfer. That is just my own feeling.

I think it is important to underscore, MR. BENTON: EPA has had а different track though, responsible party cleanups. I wrote the Senate Energy and Environment Committee detailing the success -- or the relative success; I won't categorize it as a complete success in those terms -- that EPA has had in bringing responsible parties to the table, generating committees, and getting cleanup under way, as opposed to the track record of our State DEP. were very specific examples of the disparity, which I would be happy to share with this Committee. To date, I have not received a response from the Senate Energy and Environment Committee concerning this disparity. Ιt is something the industry would support in strengthening the need of the State government to resolve the problems of bringing those identified responsible parties to the table and getting cleanup under way.

ASSEMBLYMAN BENNETT: You have sites in this State -- in this State, the State of New Jersey--

MR. BENTON: Sites in the State of New Jersey.

ASSEMBLYMAN BENNETT: -- that are EPA leads, but I haven't seen them bring anybody--

MR. BENTON: That are responsible parties which EPA has put together in forming site committees to get those site cleanups under way, yes.

ASSEMBLYMAN BENNETT: In this State?

MR. BENTON: In this State of New Jersey. I would be happy to share that. It has gone into the Senate Energy and Environment Committee, so I presume it must have been shared with the members of that team. As a matter of fact, I carbon copied the Committee staff, a gentleman by the name of Mark Connelly.

ASSEMBLYMAN BENNETT: I would be interested in seeing that. I mean, I know I have an EPA lead in my district with Lone Pine, and I haven't seen at Lone Pine that--

MR. BENTON: I believe one of the sites was in--Well, I'd rather not say, but I thought it was up in Bergen County.

ASSEMBLYMAN BENNETT: Well, I would like to see that list.

MR. BENTON: There were several sites.

ASSEMBLYMAN BENNETT: I think if we are going to get \$500 million from the responsible parties in contributions over the next five years— I think that is optimistic; you think it is pessimistic. Quite frankly, we are only going to find that out based on the history of the future.

But, as the present plan is designed, the Commissioner feels we will get as much as your \$468 million -- I believe -- from private parties', or responsible parties' contributions. Notwithstanding that, I think we agree that we need additional dollars raised in order to assure that the cleanup can continue in the State of New Jersey. I understand the concern on the Spill Fund, but I am asking you specifically, what alternatives do you have to raise additional dollars to see that the hazardous waste cleanup goes forward? If we don't move ahead on Spill Fund, what would your alternatives be?

MR. BENTON: Well, Mr. Chairman, I think you are also talking about -- let's talk about it in general terms -- the package you put forward before.

ASSEMBLYMAN BENNETT: Okay, fair enough.

MR. BENTON: I think our posture with regard to the corporate tax is, it is a more equitable, broad-based manner of raising money, which is appropriate for abandoned site cleanup. As the Committee has indicated, the number one priority ought to be the cleaning up of abandoned waste sites, and we are prepared to support that as a more equitable revenue-raising method than we presently have in place.

I would also say it is very clear there is a great degree of caution needed because we are entering -- What all of you have in your minds is clearly a state of flux with regard You saw the article; it has been to our Federal system. I don't need to add my perspective, although I would also add that I think your time schedule appears to be right because if, as has been forecast -- and how often have we been disappointed in Federal government activity forecasts--It does appear that tax reform is going to be resolved in the very near future, according to best estimates. That would place this Committee in a position to analyze those results, and to call the Director of the Division of Taxation before you to get a firmer fix on exactly what this revenue picture looks like. To that extent, we would be willing to support it.

I think it is important, as indicated earlier by the Department of Commerce, that the State of New Jersey retain its competitive advantage insofar as the corporate business tax is concerned. It is a fundamental underpinning of our State's growth, but I also think it is an area, that in terms of equity, deserves the most careful scrutiny of this Committee in terms of support.

ASSEMBLYMAN BENNETT: Okay, fair enough. I didn't realize that you were supportive in that area. So really, the only caveat you are raising is with respect to the Spill Fund bill.

MR. BENTON: The Spill Fund bill is our primary focus; it has been since we have been paying into the Fund, since 1977, to mitigate against the potential damage for an offshore oil spill in the Baltimore Canyon as a result of exploration. That was fashioned purposely so. Those who were around in 1977 in the Legislature will remember that it was done so to target those companies that would be drilling out there, appropriately so, in the Baltimore Canyon.

ASSEMBLYMAN BENNETT: We were looking for spills from ships, too, I think, at the time. Wasn't that--

MR. BENTON: Well, sure, the increased traffic and the resultant problems, but it was not— Most importantly, Mr. Chairman, it was not directed at those companies that might cause random spills or incidents, and certainly not at abandoned hazardous waste cleanup, at the time.

ASSEMBLYMAN BENNETT: Obviously not, no.

MR. BENTON: And it is in that mind-set that this Committee ought to review the funding mechanism that is incorporated in the present Spill Fund.

ASSEMBLYMAN BENNETT: Okay, that's fair.

MR. BENTON: I might add -- although it has been our consistent position -- in light also of the competitive pressures our domestic petroleum refinery industry is under right now. It is no secret that with the new, modern efficiencies in refining in the Southeast United States domestically, and also internationally, that the refiners in the State of New Jersey are under very severe economic pressures.

Indeed, in 1977, the State had five healthy refineries, and now we are down to perhaps as few as two or three refineries that are still active here in the State on an ongoing basis. It is that core of petroleum-related activity that keeps the underpinning of the New Jersey petrochemical complexes — as has often been cited, although I prefer to concentrate just on the petroleum aspects — but it is that cornerstone that keeps the entire industry churning here in the State.

ASSEMBLYMAN BENNETT: Do you find the same inequities in the present contributors towards the Spill Fund that the chemical industry raised before; that, in fact, if we broaden the base of the Spill Fund-- I believe they were talking specifically about the storage capacity being expanded. Do you have any thoughts with respect to that?

MR. BENTON: We share many of the concerns that were voiced by the Chemical Industry Council in their warm presentation to you today. I think it is important to note that they, indeed, in their efforts to broaden the base, while very appropriate, may be running into several hurdles that have to be recognized.

Number one, the primary goal, as the Spill Fund has worked historically, is to tax those substances as they come into the State of New Jersey, or are manufactured in the State of New Jersey, on a first-time basis, and then are passed along throughout the manufacturing chain accordingly. Each manufacturer does not pay that tax; it is paid on a one-time transfer.

I think it is important to recognize that many of these substances, while broadening the list, would not be —because they are a component on a substance that has been originally taxed — would not be subject to that tax. It is something the Committee ought to keep in mind.

I also think it was a very important component of the presentation made by industry. It is a point that you raised, that the total affect on an individual company has to be calculated, and calculated very carefully.

I would urge this Committee to consider that impact. For example, there is one company I represent which is a major contributor, not only to the Federal Superfund, to the State's Spill Fund, and to the corporate community here in New Jersey, but also pays over \$1 million on a penny a barrel tax escalation. Clearly, it is a significant share of their presence in New Jersey that they make that type of contribution, but, on the other hand, to raise it, and to tax all the other substances that are involved, I don't think serves the purpose of this Committee.

ASSEMBLYMAN BENNETT: Committee members?

ASSEMBLYWOMAN DONOVAN: No, thank you, Mr. Chairman.

ASSEMBLYMAN BAER: No, thank you.

ASSEMBLYMAN BENNETT: Okay. Jim, thank you very much.

MR. BENTON: Thank you. Again, I reiterate our intention to participate in your hearings down the road. If we can provide any additional information, I would be happy to do so.

ASSEMBLYMAN BENNETT: Fine, thank you. I look forward to continuing to work with you. We have another date coming up in August. As I told the other speakers today, the clock continues to tick. There will not only be these hearings, but the ongoing work sessions will continue because I believe, as we enter into the fall, we have to make some very difficult decisions, some that perhaps will not be joined in by everyone. But, I want everyone in this State to be able to say they have had the opportunity to offer their input. Certainly, this Committee is going to listen from one end of the State to the other to come up with what we consider will be the best of all of the alternatives.

Thank you for being here.

ASSEMBLYMAN BAER: Did you have some written material, other than the reprinted--

MR. BENTON: Yeah, I do, and I will be glad to share it with the Committee at a later date. I threw this together rather hastily, but I will share it with you, I promise.

ASSEMBLYMAN BAER: Thank you.

ASSEMBLYMAN BENNETT: That concludes the list of people I had from this morning who had asked to testify on this matter. The hearing is being recorded. If there is anyone else who would like to offer any comments whatsoever, you have the opportunity to do so now. It is my understanding that the record will remain open. The next scheduled public hearing is in Mount Holly on August 25. There will be an additional meeting on this package that will be held—— I believe it is scheduled for September 11 —— however, I am not positive of

that date -- at which time we will then have to determine what direction the Committee is going to go in. Yes? (in response to an inaudible comment from the audience) You are more than welcome to come up now; I just didn't know who else wanted to.

A R L E N E M A R K S: I am not testifying; I am commenting,

okay?

are?

ASSEMBLYMAN BENNETT: All right. Have a seat.

MS. MARKS: Testifying, I feel, is for the court.

ASSEMBLYMAN BENNETT: Okay. Would you tell us who you

Hi, I'm Arlene Marks. MS. MARKS: Number one, I am from North Bergen. I am with the Concerned Citizens' Group in North Bergen, and we are very much interested in the environment. I am very happy that so many of you here today are interested in the environment, too. I am also very happy that there is people power in Vernon Township. I am very happy to know that there is people power in Massachusetts because I from Massachusetts, and I would hate to The air in Massachusetts was always environment killed there. very clean, and here we are with an industrial company, W. R. Gracon Company (phonetically spelled), which is responsible for causing such misfortunes. Here we are in New Jersey, and I don't know if it is the petrochemicals alone. I learned a lot today. I see the problem is very complex, because before today I would have just said it was petrochemicals that were responsible.

I will now admit that it sounds as if other industries are involved. What I do want to point out, however, is, the petrochemical industry is sort of in a decline now, and they are crying. I really feel a little sympathetic towards them. However, we are paying the brunt for what they have done to the environment. We pay more for soap, detergents, and plastics.

I also want to point out that I am very interested in the proposals for mass incineration. I am totally against it.

I think if maybe the chemical industry and the other industries think of other things to do with their waste, we should think of the larger waste problem in the State of New Jersey. We should think about recycling. We should think about composting.

I would also like to say that there were many things brought up here today, for instance, factory employment is up. It's up, but it will not be up that much whether the corporations are taxed more or not, because now we are dealing with a service economy. This has been stated over and over again.

Another thing I noticed is, when I went to the beach last week, I could have cried because the beach has been ruined. Why? There is some kind of smell there. Obviously, there is dumping going on in that ocean, and I think this should be part of something you should look into, also.

I want to tell you that we will be following you, and I do think you should step up your time schedule because time is running out.

Thank you very much.

ASSEMBLYMAN BENNETT: Thank you very much. Is there anyone else? Yes?

E D G R O S V E N O R: How do you do? My name is Ed Grosvenor. I am a health officer in the Town of Kearny. I just want to follow up a little bit on Mayor Hill's statement on the importance of these four bills. We have to obtain the money from some source to do cleanups. We have, right now, as has been mentioned, Syncon, which I think is part of Federal moneys. The project was supervised by the State. We have one more major stage to go, which is cleaning up the chemical tanks. I think that is a very difficult problem, disposing of those wastes, and the soil at the site. But, we also have Coppers Coke, Diamond Shamrock, and the prospect of 40 to 60 more sites for cleanup.

I guess it was about five or six years ago, there was a hearing by an Assembly and Senate Committee in Monmouth County. I don't know whether it was in Freehold. An Assistant Commissioner was there at that time.

ASSEMBLYMAN BENNETT: George Tyler.

MR. GROSVENOR: George, yes. I only threw one thing at him: "If you took all the moneys, both State and Federal, we could use all that money just in the Town of Kearny for cleanup." He just smiled and said, "Possibly, yes."

It is very important that we raise this money. I don't know that \$600 million, or \$1 billion, is enough to do the State of New Jersey, but it sure as heck is what we need to really get going into it.

I would just like to elaborate a little again. Kearny has a major problem. We have the potential of 40 to 60 sites which will need cleanup, and it is going to cost a lot of money. I think everybody should pay their fair share, private and public.

Thank you very much.

ASSEMBLYMAN BENNETT: Thank you. Are there any other members of the public who wish to make any comments, statements, or anything?

MS. HOLLOWAY: May I make one comment? I only speak like a plain old grandmother, but I put my trust in you people 100%. Years ago I would not have put my trust in you, but now I do put my trust in you. However, I want more work from Governor Kean. He should not say, "Come to beautiful New Jersey," because what do we have to say "beautiful New Jersey" about? It's not beautiful. I love him and everything, but he's got to make sure that that statement is going to be a true statement because everyone says, "My God, he's saying 'Come to beautiful New Jersey,' and it's a garbage dump all over the place."

So, we've got to get that message to him, or I'll go to another press conference and tell him that, and it is going to embarrass him. He's got to make sure that these bills you people are putting forward, that you are working so hard for, for cleanup, are going to really clean up, so that no company will be able to say, "Well, we're not too bad." We are not going to stand for "not too bad." It's the same old stuff.

Thank you.

ASSEMBLYMAN BENNETT: Thank you. Yes?

UNIDENTIFIED PERSON FROM AUDIENCE: I would just like to add something to what Margaret said. You will get the money; you are doing a marvelous job, and I would like to thank you. She said she places her trust in you. We all have to place our trust in you.

I teach. I can't get to these hearings during the winter, but I go to as many hearings as I can in the summer. Gentlemen, ladies, you will get the money; however, the big job comes after the money is appropriated. It is the administering of the program, to see that everything is done equitably.

In places like the Ironbound section— Now, to me — I watched it since last June. Newark was a place to stay away from. I watched a beautiful section of Newark — the Ironbound section — and I couldn't believe— We can't dump in places like Newark; we can't dump in places like Kearny. We can't dump in places as before.

Thank you.

ASSEMBLYMAN BENNETT: Thank you very much. I want to just point out to you, though, that it's very good to be optimistic that we will get the money, but this journey that we have embarked on in an effort to raise these funds has not, to date, generated the across-the-board support necessary, in my opinion, for us to see it become a reality. That is why we are going on the road; that is why we are trying to get to people such as yourselves, to let you contact your legislators, and

get to local officials, so that the local officials can lend their voice.

This is a journey that has a very short time frame. Unless we are able to come up with certain determinations rather quickly, there is a political reality that taxes will probably not be increased in an election year, which is next year. So, if we are going to do it, we have to do what we can to get it done this year. It is not necessarily meeting with universal support. I merely point that out to you to say that some of us have embarked on a journey that is not necessarily a popular one down in Trenton, and we need the help of all of the people of this State who are supportive of it. Yes?

MS. MARKS: I have a question. I thought it was a bond act, the toxic waste, the cleanup. Is that correct?

ASSEMBLYMAN BENNETT: In 1981, there was a hazardous waste bond act that was approved overwhelmingly by the voters of this State to provide \$100 million for the cleanup of these abandoned sites throughout the State.

At the time that Ray Lesniak and I were the sponsors and authors of that bill, we said that this would only be a beginning amount, that the problem was far Unfortunately, what has transpired is that those moneys to date-- Five years have passed, and those moneys have not been expended up until right now. They are committed, or will be By October, 1987, the \$100 million will be gone; committed. the Spill Fund will be broke; and, the 150 we did last year will be gone. Hazardous waste cleanup in this State will be broke -- October, 1987. No additional moneys, except the ongoing Spill Fund that will come in.

So, what we need to do now is go out and come up with a comprehensive plan to assure that we are going to be able to continue with the cleanup. Quite frankly, it is not fair to just bond the whole problem. When you do that, it costs basically three dollars for every one dollar of bonding. So,

the \$100 million bond act of 1981 will end up costing \$300 million to the taxpayers, and a \$200 million bond act this year will cost \$600 million in the long run.

It is fair that the general public contribute to the cleanup. It is not just the petrochemical industry that is responsible; all of us are responsible. It is all of us, the public, who utilize the products which are an end result; which, when they are produced, also produce toxic and hazardous waste. Unless we are willing to completely change our life styles and give up the utilization— When we use hair spray, when we use make—up, when we paint our homes—when we use these things on an ongoing basis every day, in every part of our lives—we are utilizing hazardous and toxic waste. So, we are part of the problem, and we should pay for part of the problem.

It is fair because we spread it across everyone, but bond acts by themselves can't do that. We need a broad-based tax to be able to provide revenues to pay for this on an ongoing basis, and everyone should assume a part of that responsibility.

MS. MARKS: Well, my question really was, what happens to the money?

ASSEMBLYMAN BENNETT: It is committed and will be totally expended. Perhaps too slowly, in retrospect. If I had known in 1981 that we weren't going to have it expended until 1986, then perhaps we may have done things a little differently and appropriated \$20 million a year over those five years from general revenues, and we would have paid as we went on that \$100 million.

This is the first time we have gone through a process of cleaning up our environment to the degree that we have to. Certain mistakes, or miscalculations, have been made historically. The only thing is, we can say we have learned from those mistakes. I learned that, while I sponsored \$100

million bond act -- and I am the sponsor now of a \$200 million bond act -- that bond acts by themselves are not the right way of doing it, that we must do it collectively. That bond act will be gone and expended before the year is out -- before October, 1987.

Are there any other comments?

UNIDENTIFIED MEMBER OF AUDIENCE: One more comment.

ASSEMBLYMAN BENNETT: Sure.

UNIDENTIFIED MEMBER OF AUDIENCE: You said about people sharing in the responsibility. I would just like to throw this out for you to think about. There are, no doubt, very bright people in the chemical industry, the very best minds. It would seem to me that over the years they should have been able to come up with something that would not pollute our water and our air in the way that they have been polluted. Somewhere along the line these brilliant people should have said, "Hey, we owe something to this State." Just think about it.

ASSEMBLYMAN BENNETT: Oh, I have no problem with that; don't misunderstand me. I am just saying that the problem is one that we can't just pin on any one particular area. Maybe one particular area can get more of the blame than others, but all of us have to—

UNIDENTIFIED MEMBER OF AUDIENCE: Oh, I agree totally. I go right along with you. Everyone who is doing it should be responsible.

ASSEMBLYMAN BENNETT: But, all of us have to bear it. UNIDENTIFIED MEMBER OF AUDIENCE: Right.

MS. HOLLOWAY: That is why I state there should be a bill immediately pushed through that every company, no matter what the hell it produces, should be willing to pay for a chemical engineer, one who knows what he is doing, to break down the hazardous chemical product to a nonhazardous product in his own facility. That is what I feel should happen. Then

we would be rid of all this danger, because they would have already taken care of it. They would have the money to put these people into working offices immediately — the best chemists, the best scientists. It should be on the floor; it should be voted through and done.

ASSEMBLYMAN BENNETT: We should stop talking and start doing.

MS. HOLLOWAY: That's right, and do it, too.

ASSEMBLYMAN BENNETT: Thank you once again. The hearing is adjourned

MS. HOLLOWAY: Thank you, too, very much.

(HEARING CONCLUDED)

APPENDIX



POSITION STATEMENT OF THE CHEMICAL INDUSTRY COUNCIL OF NEW JERSEY

ASSEMBLY LEGISLATION

A-2698 (Bennett), doubles the existing tax on chemical and petroleum companies under the N.J. Spill Compensation and Control Act.

A-2700 (Bennett), increases the Corporate Business Tax from 9% to 9.5% for hazardous discharge site cleanup.

A-2701 (Bennett), authorizes \$200 million in state bonds for hazardous discharge site cleanup.

A-2699 (Bennett), directs the Legislature to annually appropriate \$50 million from the General Fund to "Hazardous Discharge Site Cleanup Fund."

CIC/NJ POSITION

OPPOSE - doubling the exististing tax would aggravate an already existing inequitable tax system that taxes only two industrial that have contributed to the abandoned waste site problem. It would also place N.J. plants at a severe competitive disadvantage with plants in states that do not have a state Spill Fund, and with an increasing number of foreign competitors who do not pay into either a state or federal cleanup program.

SUPPORT - this would broaden the tax base for financing of hazardous waste cleanup and require all industrial groups which have contributed to the waste site problem to pay towards cleanup.

SUPPORT

SUPPORT



POSITION STATEMENT OF THE

CHEMICAL INDUSTRY COUNCIL OF NEW JERSEY

LEGISLATION

S-899 (Contillo), doubles the existing tax on chemical and petroleum companies under the N.J. Spill Compensation and Control Act.

S-2011 (Lesniak), increases the Corporate Business Tax from 9% to 9.5% for hazardous discharge site cleanup.

SCR-82 (Lesniak), dedicates \$60 million a year for five years from the Corporate Business Tax for hazardous discharge site cleanup.

\$-2012 (Dalton), authorizes \$200 million in state bonds for hazardous discharge site cleanup.

CIC/NJ POSITION

OPPOSE - doubling the existing tax would aggravate an already existing inequitable tax system that taxes only two industrial groups out of 30 industrial groups that have contributed to the abandoned waste site problem. It would also place N.J. plants at a severe competitive disadvantage with plants in states that do not have a state Spill Fund, and with an increasing number of foreign competitors who do not pay into either a state or federal cleanup program.

SUPPORT - this would broaden the tax base for financing of hazardous waste cleanup and require all industrial groups which have contributed to the waste site problem to pay towards cleanup.

SUPPORT

SUPPORT



SPILL FUND FACT SHEET

- o The N.J. Spill Compensation & Control tax was first established in 1977, under legislation sponsored by Senators Russo and then Assemblyman Raymond Lesniak. The tax was originally created to finance the cleanup of oil spills. It was amended in 1978 to authorize the use of funds for hazardous substance discharge cleanups, and again in 1980 to include abandoned hazardous waste sites.
- o Spill Fund raises about \$15 million a year, about \$8 million contributed from chemical companies and \$7 million from oil companies.
- o Under the existing Spill Fund tax system, chemical companies pay a tax on about 400 raw material substances, or feedstock chemicals. Oil companies pay a per penny a barrel tax on oil produced.
- The current Spill Fund tax requires companies to pay eight-tenths of one percent (.08%) of the current price, or "fair market value," of any of the 400 substances they use. The tax applies only to facilities with storage capacity of 50,000 gallons or more.
- o Spill Fund law contains an "escalator clause" that allows the state to double the tax rate if all monies in Spill Fund have been depleted, or if they have been committed to cleanup projects. Last spring, the escalator clause took effect, and the Spill Fund tax doubled on the chemical side only, raising the tax from _04% to the current _08%.
- o According to N.J. Dept. of Treasury, <u>less than 200</u> chemical companies now pay into Spill Fund, although <u>hundreds</u> of companies from <u>30 different industrial groups</u> have been identified as "responsible parties" at abandoned hazardous waste sites across the state.
- o At New Jersey abandoned sites, <u>less than 27%</u> of responsible parties are chemical and oil companies.
- Nationwide, <u>less that 20%</u> of the responsible parties found at abandoned sites are chemical and oil companies.

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In addition to the oil and chemical industries, some of the industrial groups that represent responsible parties at abandoned sites are: paper and lumber, automobiles, furniture, soft drinks, food products, computers, electrical appliances, sporting goods and equipments, printing and duplicating, and others.



FOR RELEASE: June 5, 1986

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CHEMICAL INDUSTRY SAYS FINANCING FOR ABANDONED SITE CLEANUP MUST BE BROAD-BASED

TRENTON, N.J. -- Representatives from the state's chemical industry told a Senate committee today that a tax system for hazardous waste cleanup must encompass all industries that have contributed to the problem - and should not target only chemical and petroleum companies.

"The chemical industry is committed to paying its fair share of the cleanup financing, as it has been doing at the state and federal level for several years," said Hal Bozarth, Executive Director of the Chemical Industry Council of New Jersey (CIC/NJ).

"But the EPA has identified 30 industrial groups that generate a waste and who have contributed to the problem. Yet the existing tax system at the state and federal level taxes only two of those industries - the chemical and petroleum industries," he said.

Mr. Bozarth testified before the Senate Revenue, Finance & Appropriations Committee, which is considering a Democratic legislative proposal on financing for hazardous waste cleanup in the state. The package of four bills is intended to raise \$650 million over the next five years.

He urged the committee to defeat S-899, sponsored by Senator Paul Contillo (D-38). The bill would double the existing tax under the N.J. Spill Compensation & Control Act, or Spill Fund, a tax that now applies only to chemical and petroleum companies.

"The idea that the Spill Fund tax best embodies the "polluter pays" principle is utter nonsense," Mr. Bozarth said. "The polluter consists of virtually all manufacturing segments; from petrochemicals to furniture to food processing to newspaper printers. Yet those manufacturers are not taxed under Spill Fund."

Mr. Bozarth demonstrated his point by presenting committee members with a list of companies published by the U.S. Environmental Protection Agency (EPA). The list identifies some 4,000 businesses from 30 industrial groups that EPA believes are responsible parties at abandoned sites in New Jersey and across the country.

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In addition to cities, hospitals, universities and government agencies, industries on the list includes: furniture, paper and lumber, automobiles, food products, soft drinks, sporting goods, computers, building materials, electrical appliances and others.

At the committee meeting, the CIC/NJ also urged support for a bill increasing the Corporate Business tax from 9% to 9.5%. The bill is sponsored by Senator Raymond Lesniak (D-20), and would raise about \$60 million a year for five years.

"A broad-based business tax would best reflect the scope of contribution to the waste site problem," Mr. Bozarth said. "At the same time, it would not place the petrochemical industry at a competitive disadvantage with plants in other states, and from an increasing number of foreign competitors who are not required to pay either state or federal cleanup taxes."

The CIC/NJ is a trade association representing 90 chemical and allied product manufacturers with facilities throughout the state. The chemical industry employs about 95,000 people in New Jersey, with total shipments valued at \$14 billion a year.



BACKGROUNDER

THE ABANDONED SITE CLEANUP PROBLEM

For millions of Americans, the greatest environmental threat they perceive to their health and safety are the abandoned hazardous waste sites around the country.

Generally, in the minds of the public and the media, the chemical industry is the chief culprit in creating those hazardous waste sites. Also, the chemical industry is considered to be a major stumbling block in cleaning up the sites.

It is important for the media and the public to understand that the chemical industry has made a major commitment to clean up sites, and is dedicating its resources and technical expertise to get the job under way as soon as possible.

- The chemical industry recognizes it is one of the industries which has contributed to the abandoned site problem. Some of the problems of abandoned sites are a result of improper, though at the time, not illegal, disposal methods by members of the industry.
- The chemical industry recognizes it has a responsibility to help clean up abandoned sites -- even those it did not create.
- The practices of the past are not an indication of current and future hazardous waste management policies of the chemical industry.
- The chemical industry represents the major resource of technical capability to clean up sites. There is a role for government, private citizens and environmental organizations to work together to accomplish our common goal -- clean up sites and protect the environment.



DEVELOPMENT OF SPILL FUND AND SUPERFUND TAX SYSTEMS

When New Jersey passed the original Spill Fund law (Spill Compensation & Control Act) in 1977, and when Congress passed the original Superfund law (Comprehensive Environmental Response, Compensation and Liability Act or CERCLA) in 1980, relatively little was known about the size and scope of the abandoned hazardous waste site problem.

To remedy what was considered an environmental crisis, New Jersey authorized the collection of taxes on the chemical and petroleum industries for the purpose of cleanup. In addition, general revenues were appropriated towards cleanup, and New Jersey voters passed a \$100 million bond act.

Congress later authorized the collection of about \$1.6 billion by a combination of taxes - again on the chemical and petroleum industries -- and by a small federal contribution.

Eight years later, both Congress and New Jersey are reviewing their cleanup financing programs. Once again, legislators are dealing with familiar issues — the size of the program, how to fund it — while at the same time examining new concerns such as broadening the tax base and cleanup timetables.

At both the state and federal level, the chemical and petroleum industries are the only industries paying into the state Spill Fund or federal Superfund. This is due to the structure of the taxing systems.

Chemical companies pay a "fair market value" or "feedstock" tax. This tax requires companies to pay a percentage of the current price, or "fair market value" of certain substances which they use at a site. In New Jersey, chemical companies now pay eighttenths of one percent of the value of any chemical deemed taxable by the state under Spill Fund. About 400 chemicals fall into this category.

For example, the major product line at the BFGoodrich Pedrickstown plant is polyvinyl chloride, or PVC. The raw material for PVC, vinyl chloride monomer, is taxable under the state Spill Fund. Thus, the company pays New Jersey ·8 of one percent of the fair market value of all the vinyl chloride monomer used at the plant.

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The fair market value of vinyl chloride monomer is very high, and a large amount of the substance is used in the PVC manufacturing process. As a result, BFGoodrich pays about \$450,000 a year in state Spill Fund taxes. Yet the company generates little hazardous waste and has not been found a "responsible party" at an abandoned waste site.

Vinyl chloride monomer is also taxable under the federal Superfund program, under the same "fair market value" system. So in addition to paying New Jersey taxes on all the vinyl chloride monomer it uses, the plant also pays federal taxes towards Superfund.

Admittedly, when the Spill Fund and Superfund programs were first established, the chemical industry supported the "fair market value" tax system. It was also assumed at that time, that the chemical and petroleum industries were the only ones responsible for the abandoned waste site problem.

Since then, more information is available on who the responsible parties are at the problem sites. The U.S. EPA has documented that the problem was not created by the chemical and petroleum industries alone, and the waste of over 30 different industrial groups have been discovered at abandoned sites.

The attached list of 6,000 businesses identified by EPA as being "responsible parties" at Superfund sites clearly demonstrates this point. The current Superfund and Spill Fund "fair market value" tax is too narrowly focused. There must be a cause and effect relationship between those that pay the tax and those that have contributed to the problem. In New Jersey, less than 200 companies pay into the Spill Fund, although hundreds of other companies have been found to be responsible parties.

The existing state Spill Fund tax system does not encompass the "cause and effect" objectives. Instead, it taxes only two industries out of 30 industries that generate waste and have contributed towards the problem.

Raising the existing state Spill Fund tax will place chemical companies at a competitive disadvantage with plants in other states without a Spill Fund, and with increasing numbers of foreign competitors that do not pay either state or federal cleanup taxes.

Instead, a broad-based tax is an equitable way of spreading the costs of cleanup among all the industries responsible for the problems Spill Fund and Superfund are meant to address.



NEW JERSEY'S CHEMICAL INDUSTRY

FACT SHEET

- New Jersey has the <u>second largest</u> chemical industry in the nation. Texas has the largest, and Louisiana has the third largest.
- New Jersey's chemical industry employs about <u>93,000 people</u> —— <u>more</u> than any other state chemical industry in the <u>nation</u>, and <u>more</u> than any other manufacturing industry in the <u>state</u>.
- New Jersey chemical companies manufacture products with a total value of \$14.7 billion a year.
- New Jersey has <u>970 chemical plants</u>, 497 of which employ 20 or more workers.
- O About 1,000 research and development facilities are located throughout the state.
- New Jersey chemical companies produce about 12.5% of the national chemical output.
- O Chemical companies are situated throughout the entire state of New Jersey. They are most heavily concentrated in the counties of <u>Union, Middlesex, Bergen, Essex,</u> <u>Gloucester and Salem.</u>
- New Jersey is home to <u>37</u> chemical companies with annual sales of more than <u>\$150 million</u>.
- Products manufactured by the state's chemical companies include dyes, pigments, brighteners, pharmaceuticals, plastics and synthetics fibers, agricultural chemicals, cleaning compounds for home and industry, paints, cosmetics, fragrances, food additives, epoxy resins, plastic packaging materials, fluid thickeners, acrylic finishers, foam insulation, insecticides, polyester, adhesives.
- American-made chemicals are used in an estimated 40% of all goods and services.

GLOSSARY



ABANDONED HAZARDOUS WASTE SITE - Any hazardous waste site at which the owners or operators have relinquished financial liability for the site through bankruptcy. Also known as an orphaned site.

BROAD-BASED TAX - Any tax that is levied upon all industrial groups and does not apply to only certain industrial groups.

BUILDING BLOCK CHEMICAL - Primary petrochemicals which are further processed into intermediate chemicals and later into many different end products. Building block chemicals are the major intermediates for the manufacture of industrial organic chemicals used in such industries as agriculture, textiles, printing and publishing, construction and automotive. Examples of building blocks are benzene, toluene, propylene.

CERCLA - the Comprehensive Environmental Response, Compensation & Liability Act. See Superfund.

CHEMICAL SIDE - The financial contribution which the chemical industry pays in taxes towards the state Spill Fund or federal Superfund.

CORPORATE BUSINESS TAX - A tax levied upon corporations which hold corporate charters in New Jersey, or which own capital or property in the state, or which generate sales in the state.

DEP - The N.J. Department of Environmental Protection.

EPA - The U.S. Environmental Protection Agency.

FAIR MARKET VALUE - The current price or value of a chemical substance.

FEEDSTOCK CHEMICAL - Substances derived almost exclusively from natural gas or petroleum through which gasoline, fuel oil and petrochemicals are produced through thermal or catalytic cracking. Examples of feedstocks are ethane, propane, naptha, gas oils.

HAZARDOUS WASTE - Any chemical substance regulated by state or federal agencies and considered to have the potential to cause harm to persons or the environment.

OIL SIDE - The financial contribution which the oil industry pays in taxes towards the state Spill Fund or federal Superfund.

ORPHANED SITE - Any hazardous waste site at which the owners or operators have relinquished financial liability for the site through bankruptcy. Also known as an abandoned site.

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GLOSSARY - 2

PER BARREL TAX - The tax system through which oil companies pay into Spill Fund. The current tax level for oil companies is one cent per each barrel of oil produced.

PETROCHEMICALS - Organic compounds derived from petroleum or natural gas. There are about 175 substances designated petrochemicals. Many petrochemicals are also considered building blocks.

POTENTIALLY RESPONSIBLE PARTY (PRP) - Any company or person who is believed to be responsible for the disposal of hazardous waste later found at an abandoned hazardous waste site.

RAW MATERIAL - Any ingredient or component of a mixture or product before mixing or processing.

SPILL COMPENSATION & CONTROL ACT - Zstablished in 1977 through legislation sponsored by Senator Russo and then Assemblyman Raymond Lesniak. The act regulates the discharge of hazardous substances and established a tax on chemical and oil companies known as Spill Fund.

SPILL FUND - A state fund raised by a tax on chemical and oil companies, established in 1977 under the N.J. Spill Compensation & Control Act, for the purpose of cleaning up oil spills, hazardous substance discharges, and abandoned sites across the state.

SUPERFUND - A federal fund established in 1980, largely through taxes on chemical and oil companies, for the purpose of cleaning up abandoned hazardous waste sites across the country. Also known as CERCLA, the Comprehensive Environmental Response, Compensation & Liability Act.

WASTE - Material or substances remaining at the completion of a manufacturing process and which has no value. Waste can be hazardous and non-hazardous.



THE CHEMICAL INDUSTRY COUNCIL OF NEW JERSEY

The Chemical Industry Council of New Jersey (CIC/NJ) is a trade association representing 90 chemical and allied product manufacturers with facilities throughout the state.

The Council was established in 1955 to promote interest in the chemical industry among academia. Today, the Council's primary function is to provide lobbying services at the state level for its members. In addition, the CIC/NJ acts as an information source, as an industry spokesgroup for the public and the media, and as a liaison between various state agencies and its membership.

The CIC/NJ is governed by an Executive Advisory Committee and a Steering Committee. An Executive Advisory Committee member is appointed chairman of the CIC/NJ for a two-year term. The current chairman is Barry Reid, a vice president in the Chemical Products Division of American Cyanamid Company.

Other Council committees are also maintained by staff and company representatives to work on topics of common interest. The committees provide information and counsel to the governing bodies.

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The Legislative Committee monitors legislation impacting the chemical industry and determines policy on various legislative issues. Environment Committee members provide essentially the same function with new and existing environmental regulations. Other Council committees include a Public Relations Committee and an Education Committee.

CIC/NJ member companies produce a variety of materials which are used in the agriculture, pharmaceutical, manufacturing, construction, mining, textile, cosmetic and food processing industries. The chemical industry employs about 95,000 in New Jersey with total shipments valued at \$14.2 billion a year.



"POTENTIALLY RESPONSIBLE PARTIES" FOUND AT NEW JERSEY ABANDONED HAZARDOUS WASTE SITES

The attached list names those companies that have been identified by the U.S. EPA as "potentially responsible parties" at two New Jersey hazardous waste sites: the Lone Pine Landfill in Monmouth County, and the Kin-Buc Landfill in Middlesex County.

Again, the companies listed as having hazardous waste in these sites represent some 30 different industrial groups. Of that 30, only the chemical and petroleum companies pay a state or federal cleanup tax. The companies from the remaining 28 industrial groups have never paid towards a state Spill Fund or federal Superfund -- yet they have greatly contributed towards the problem of abandoned hazardous waste sites.

Only 27% of the waste found at New Jersey abandoned sites is attributed to the chemical and oil industries. Nationwide, only 20% of the hazardous waste found at abandoned sites across the country is attributed to chemical and oil companies.

COMPANY MAME

COMPANY CITY/ST/21P

CS OI DT NS

LONE PENE LANDFILL Freehold, NJ Monmouth County

THE AL MANUS ASTURE STATION ASPERT

A.FTORT ANC «FFUSE	KEARYY Ventnor	MJ07032 MJ09406	LN LN	11
AETC ALL PURPUSE HOLL LEAF	MOKRIS PLAINS Pakamus	07950 S2810LM	LN	12
ALLIED CHENICAL CORP. ANCHEN CUMPANY	ELIZADĒTH SOUTH KEARNY	4JD7105	LN	10
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AMERICAN MOECHST CURPORATION AMERICAN MUFEMST CURPORATION	COVENTRY COVENTRY	R102016 R102016	R I R I	òΣ
ASHLAND CHEMICAL CUMPANY	BINGHAMPTON MURRAY HILL	NY 1 3904 NJ 0 1 9 1 4	YN LN	28 12
BASE HYANDUTTE CORP.	PARSIPPANY	NJ07054	NJ	11
ASHLAND CHEMICAL COMPANY ASHLAND CHEMICAL COMPANY BENNETI BOX AND PALLETT LOMPANY.INC BER-MAR CORPORATION BORDEN CHEMICAL COMPANY BRUMNING FERRIS INJUSTRIES BRUMNING FERRIS INJUSTRIES CAPITAL MAGNETICS CAPITAL MAGNETICS CALLU-CRAFT. INC. CHEMICAL LEAMAN TANK LINES CHAMBERLIN AND BARCLAY. INC. CHEMICAL LEAMAN TANK LINES CHAMBERLIN AND BARCLAY. INC. CHEMICAL LEAMAN TANK LINES CHEMICAL LEAMAN TANK LINES COMPUNINDERS. INC. CONGULATION COMPONENTION CONGULATION COMPONENTION CONGULATION COMPONENTION CONGULATION COMPONENTION CONGULATION COMPONENTION CONTINENTAL CAN CO. CONTINENTAL CAN CO.	COLTX NECK BRUNCLYN	25110FW	LN YN	04 1 1
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LAPITAL MAGNETICS	STAMEORO	C106906	C T	04
CARTER-WALLACE . INC . CELOS	NEW YORK BUFFALO	NY 10002 NY 14207 NY 11040	NY	15 32 05
CELLU-CRAFI. INC. CHAMBERLIN AND BARCLAY. INC.	NEH AYDE PARK Eranbury	040114N 51200LN	YN Ln	05 07
CHEMICAL LEAMAN TANK LINES	NEWARK	NJ07105 10710LA	LH	10
Clay-delda Coabogetion	AROSLEY	NATURUS	NY	55
COMPOUNDERS INC.	FARMENGDALE	10101AD 11101AD	GA P!J	05
CONESTIGA FUELS	LANCASTER TREATON	PA11605 NJ00615	aq Lu	50
CONTINENTAL CAN CO.	PASSAIC	NJ07035 NJ07502	M 1	CC
CONTINENTAL CAN COM- CONTINENTAL TECHNICAL FIRTSHES CORP CUSTOM CHENICALS COMMANY	ILDITION AND	NYLLECS	4:4	55 13 00
DE COMENZO EMENTOCUMEY DESPOSAL ENG	EENHOOD PARK TRENTON	1021014 01630LN	11.1 1.14	04
DE LOMENZO SHIN COUNTY DISMOSAL INC DECOMATIVE INDUSTRIES. INC. DELAWARE CONTAINER COMMANY. INC.	SCOATSBURG OREKEL BILA	NY 10976 PA 19026	NV PL	22
DENZER & SHAFFER, FNC. DIAMOND SHARROCK CUREDRAFION DIAMOND SHARROCK CORPORATION	DAYVALLE DAYVALLE	NJOUTEL	1.4	07 1.3 C:
OTABOUT SHABBOK CORPORATION	CARLSTADY CARLSTADY	NJOTOTE	1.14	OS
E.R. SJUIDN & NEMOURS & CU. E.R. SJUIDN & SONS. INC. CONORY ENTERPOISES. INC.	PARLIN PRINCETON	NJ08059 NJ08540	ln	0.3
COUNDRY ENTERPOISES, INC.	FREEHOLD WATERDURY	0.5110 EN	R.S.	03
ENVIRONMENTAL JASTE RENOVAL. INC.	LINDEN	MIOSCIE	ři ž Na š	06
EXAM CORPURATEM	BILLINGS	H1591C3	KT	05 05 09
EXAM CORPURATION FENHICK ENTERPRISES FOREST SANIVATION INC. FRIEEHILD CARTAGE FRIELLIH SLOG. & CONSTR. FO.	HOUSEON HATCHAU	NJOUT28 NJOUT28 NJOUT27 NJOU055 NJOU0560 NJOU7702 NJOU77036 NJOU7747 NJOU7747	LX	02 03
FOREST SANIVATION. INC.	ENGLE HITTO	N101431	LN	09
FRUELTUN SEDG. E CONSTR. to.	FREEHOLD	NJ0772G	NJ	03
GAF CORPURATION GAF CORPURATION	L INDEN MAYNE	407407 NO5401	LN LN	06 07
GAF CORPORATION GAF CORPORATION	RENUSELEAR JOHNSON CITY	NY12144 NY13190	NA	24 28
GAF CORPURATION	JOHNSON CTTY BINGGARRION CARLSTANT	10011VA	YN LN	Ž 8
GANES CHENICAL MORKS GARDEN STAFF DISPOSAL	OLD BATOGE	NJ00357	ИJ	05
GENERAL ELECTRIC COMPANY GIGUINTO TRUCKING	LAHRENCEVILLE	NY12345 NJC354B	HY HY	23 04
GRUMMAN MEROSPACE GTE SYLVANIA	BETIPAGE Muney	NY 11715 PAI7756	NY Pa	04 17
GUARDIAN PÜRER CLEANING H L JOHNSON, INC.	FREEHOLD	NJ01728 NJ01735	LN LN	03 03
HECHT UTILTHERS TRUCKING	TOMS RIVER	NJ08753	LN	13
HIGGINS UISPUSAL SERVICE. INC.	LINDEN MAYNE RENUSELEAR JOHNSON CTTY BINGGOMPTON CARLSTANT OLD BRIDGE SCHENECTANY LABRENDEVILLE BETINGAGE HUNGY FREEHOLD KEYPURT TOMS RIVER KINGSTON JERSEY CITY BELFORD	N108258	11 11	01
INMONT CORPORATION	BELVICERE	NJ07718 NJ07823	LN	03
INTERNATIONAL PUSTNESS MACHENES INTERNATIONAL FLAVORS & FRAGRANCES	HOPERELL JUNCTION UNION BEACH	NY 12533 NJ07735	YN LH	03
THIRD THE	TRENTON PARK	Midnaso	ijj	õš

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	T	VINE LA RATIAGE & CURPAN LA VILLULUL LA VILLULULULULULULULULULULULULULULULULULUL	NEWARK EAST WINDSOR	MJ07114 NJ07520	LN	-10 04
	to the second se	JOSEPH IVINS, INC. K CHEMICAL COMPANY	IMLAYSTOWN STAMFORD	N10025	NJ	04
		KAISER AGRICULTURE CHEMICALS	CRANBURY	0104202 0308512	Ĭ	67
	•	LEDERELE LABORATORIES LIGHTMAN DRUM COMPANY	PEARL RIVER BERLIN	28001YM	LN	01 01
		MAAS & HALDSTEIN COMPANY	NEWARK	MADERDA	LN	10
		MADISON UTSPUSAL SERVICE	MATAVAN	MJ07747	LN	ŌĴ
		HARINE SAFETY EQUIPMENT CO.	FARMINGDALE LANDSDUNNE	NJ07727 Pal9050	NJ PA	13
		MAXHELL MOUSE NEGRAM-HILL	HCHOKEN HIGHISIOWN	0201020	ЙÌ	14
		MICRU MINIATURE BEARING CO.	JACKSON	NJCASZU NJCASZT ,	LN LN	04 03
		MID-EAST ALUMINUM MILLHUST MICLS	DAYTIN FREEHOLD	N108010	ИJ	01
		MOBIL CHEMICAL COATINGS LOMPANY	EDIŠJĄ	11000ft N101150	LN LN	03 12
		NEPERA CHEMICAL COMPANY NESTLE COMPANY, INC.	HARRIMAN FREFIOLD	MA 1035P	HY	13
		NL INDUSTRIES	BAYONNE	N101120 80010LN	LN LN	03 14
		OLIN CORPORATION OLIN CURPORTION	NEW HAVEN ASHTABULA		C T OH	03
		UNEIDA PACKAGING PRODUCTS. INC.	CLIFION	0444004 NJ07011	LU	11 08
		UMENS-ILLINOIS. INL. PAN CHEMICAL CURPORATION	HOLMOFL HAWTHORNE		LN LN	13 08
		PASCHOND FAUREYD AND COTZES	TO45 RIVER	4108753	NJ	13
		PATTERSON SARGENT PERKIN ELHER CURPORATION	NEW BRUNSWICK UCEANPORT		LN	01 03
		PFIZER, INC.	GROTON	CT 06 340	CŤ	ÖŽ
		PFIZER. INC. PRESTO AND DARBIKE	BRJOKLYN RUTHEFURD		VN LN	11 09
		RANCUCAS VALLEY REFUSE DISPOSAL SER RANDULPH PRODUCTS COMPANY	EWING	NJ08650	LN	04
		RCA CORPURATION	CARLSTADT MOUNTAIN TOP	PA18707	NJ Pa	09 11
		XYXO CANTAIN ANL ONLYAN	L YNDAUÄST EDI SON	M101011	LA LA	i i
		RHEEM MANUFACTURING COMPANY	L INDE V	NJU7036	LU	06
		ROMM AND MAAS COMPANY ROMM AND MAAS COMPANY	BRISTOL PHILADELPHIA		PA PA	08 02
		S & S DISPOSAL THE SCHENECTARY CHEMICAL	ALLENTUNN	NJOBSOL	NJ	ŌĞ
		SCIENTIFIC CHEMICAL PROCESSING INC	SCHENECTADY NEWARK	NY 12 301 NY 12 301	LN	23 10
		SCIENTIFIC CHEMICAL PROCESSING. INC	TOMS RIVER	M108123	LN	13
		SHËRWIV-WILLIAMS CJMPAMY SILVER ENTERPRISES. IVC.	NEWÄRK FREEHOLD	NJ07105 NJ07105	LN	03
		SILVER ENTERPRISES, INC. SIX FLAGS GREAT ADVENTURE	JACKSON	NJOBSZŤ	LN	03
		SOLVENT RECOVERY SERVICE OF MJ. INC. STAR EXPANSION INDUSTRIES	LINDEN HOUNTAINVILLE	NJ07036 NY10953	HA	06 21
		SYNKUTE PAINT CORPOPATION	ELMHÜDD PÄRK	N101401	ИÌ	09
		TEURUTA PLASTICS CURPORATION TENAK ETNISHING PRODUCTS COMPANY	FARMINGDALE NEHARK PISCATAWAY	15110FM	77 71	13 10 09
		TENNECJ CHEMICALS. INC.	PISCATAWAY HOUSTON	NJÖTÄÖT TXTTUOL	N)	09 09
		THREE TO A TO THE COMPANY COLOR OF CHI	ST. PAUL	MY55133	MH	04
		TRANCO PRIDUCTS CORPURATION TYALUR PUMPING SERVILE	LINDEN BELLE MEAD	NJ07036 NJ08502	th	06 12
		VANDERUILT CHEMICAL	BETHEL	CT05801	CT	05
		VINCH & SONS, INC.	LAWRENCE TOWNSHIP CARLSTADT	02900FN 21010FN	11 11	04 09
		WASHINGIUN FORGE, INC.	ENGL I SHTONN	MIDIISP	NJ	03
	•	MASTÉ DISPUSAL. INC. MESTERN ELECTRIC CUMPANY. INC.	NEPTUNE KEARNY	NJ07753 NJ07072	LN	03 09
		HESTERN ELECTRIC COMPANY. INC.	ALLENTUWN	PA 1 9 1 0 3	PA	15
		WILLITACER CORPURATION WILENTA BROTHERS	HUNTINGTON STATION LAKENDOD	NY 1 1 746 NJ 0 7 0 1	YN LN	02 13
		MORTHINGTON DIAGNOSTIC SYSTEMS	FREEHOLD	NJ01128	LN	03
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COMPANY CITY/ST/ZIP

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CTALLY MANUEACTIONS CO.	OCC AT HO	11 4 75 75		žõ
A L Z SEPTIC CLEANERS A.E. STALEY MANJFACTJRING CO. ANA TANK AND UTSPOSAL SCRVICE CO. ANSOLUTE FIRL PHITECTION CO. ACCURATE SURMING ACTIVE DIL SERVICE ADCHEM CORP. AFTNA CHEMICAL CORP. AFTNA CHEMICAL CORP. AIRCO. INC. AIRCO. INC. ALCAN 4ETAL PRODUCTS ALCON PRODUCTS DIVISION ALL COUNTY SERVICE CORP. ALLIED CHEMICAL CORP. ALMO ANTI POLLUTION SERVICES ALMO ANTI	010707	1104363	ΪĹ	
AAA TAYK	PARK KIUGE	N301676	NJ	05
ABM DISPOSAL SERVICE CO.	LESTER	P419113	PA	01
ARSOLUTE FIRE PRITICATION CO.	SO. PLAINFIELD	N 107080	1.11	Ŏ6
ACCHOALE SIDMING	HAMB ID!	N 107610		ŏš
ACCURATE SKILLING	HA-TO JAG	4301414	เทา	
ACTIVE DIE SERVICE	NEWACK	4301104	LN	10
ADCHEH CORP.	HESTBURY	NY 11590	NY	04
AFTNA CHEMICAL CORP.	FINKOOD PARK	NJ07407	LN	09
THE GOTTON TO ANT CHEMIT ALC. INC.	ALLEVINA	B1 10 10 5	PA	ĭś
AIR PRINCESS AND CHEMICALS THE S	MILLATORY	FA 13103		
ATREU. INC.	HOKKAY HILL	NJ0/9/4	ИJ	12
ALCAN 4ETAL PRODUCTS	UNION	NJ07083	LИ	įž
ALCOLAT THEMICAL COA	RALTIMOPE	HD21226	HD	04
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ALKON PPODE 13 OTVISION	HATTIC TIME DADA	1101710		
MIT CONMIA SERVIC	HARRINGTON PARK	NJU164U	MJ	05
ALL COUNTY SERVICE CURP.	WARWICK	NA 10330	NY	22
ALL TEO CHEMICAL LORP.	MORRISTOWN	N 10 7 960	LN	12
ALAN AJTI BOLLITION CEJVICES	CLAVEON	9 10 9 11 2	йĬ	òì
ALMO ATT FOLESTING STRATCES	1000 0 0 0	4304312		
ALDINA TRIALS INC.	JEKSET CITT	4301304	ИJ	14
ALUMINJY NILLETS DIVISION	GIRAKD	01144420	ОН	ĬŻ
AM ENVERDAMENTAL	PATERSON	NJ07514	LN	08
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AMERICAN BUUK-SIRATPURU PRESSO INCO	SAUDLE DRUUK	7301002		
ANCRICAN CYANAMID CUMPANY	HAVRE DE GRACE	M121018	HD	01
MURICAN HISPITAL SUPPLY CURP.	E VANSTUN	160204	IL	09
AMERICAN PRODUCTS CO. INC.	UNION	N.107083	LN	12
ORAGIAL MAJIGHA	VAUATA DESCATAVAV	VIONASA	ĽЙ	06
ANTERICAN STANDARD	ADICON PISCALANAT	4400014		
AMERICAN TRAILER & MFD. LID.	£01223	NYORRIR	113	07
THOLENE AUTUR SUHDINA	RIUGEFIELD	09910FK	LN	09
ALL S SERVE VOID	KEARNY	NJ01032	ĹN	11
ADDITE THE MAN STEEL AND	WILL DO A MY	HEDTORI	LN	15
APOLLS TECHNICIST TACA	ALC 4 KOOK	130006		12
ASARCH. INC.	MEN TURK	NT 10005	NY	! !
72HEAND CHEMICAE COMPANA	COLU4803	0443216	OH	15
ASSOCIATED MARRIE CO.	LOD E	NJ07644	LN	09
ACTROPAK TORP HATTON	DOWNE Y	[A97241	CA	29
41 / 116 M 600 A 115	TOTOLA	1101513	ÑĴ	ÖŚ
ALL UNITED SPRAIN INC.	I DI UNA	1301716		
ATUAS PAINTS & VARNISM UD.	IRVINGION	MINISTE	ИЛ	03
AUTHMATIC CONNECTOR INC.	CHAMACK	NATIAS	NY	03
AVANTE PRIODETS CORP.	NORTH BERGEN	NJ07047	LN	14
AVIOUS COMPANY	NOD TA MAVEN	7 706673	ĈŤ	ÕŠ
AATON-CROSS CONTROL	FOCALON			
B # F IND. SEKAICE	IKENIUM	WADAOLD	ŇĴ	04
BARON JLAKESLEE	CHICAGO	ししらつらうひ	14	05
BASE	PARSIPANNY	NJ07054	NI	11
HALES MANUEACTURING TO	HACKETTSTOWN	NANTHAN	ÑĴ	ÕŠ
	ALE LADA	1101106		
BATURNE BARKEL & DRJT	NEMAKK	410(10)	หา	ÍÒ
BEACON FAST FREIGHT CO. TNC.	AVUN	HAUZJZZ	HA	11
RECTUR DISKINSON & CJ.	PARAYUS	NJ07652	LN	09
BENDLY COORDINATING	COUTABLELD	MILAGIT	ĤΪ	ĬŹ
DE GUIA COSTURATION	40:474A4 C	11170031		
REATHUL MORE BATAIS	MUNITARE	M10 (043	หา	05
BERGEN MACHINE & TOOL	NUILEY	MJOVIIJ	LN	11
RERKELEV CHEMICAL CO.	BERKELEY HEIGHTS	NJ01922	LN	11
HEST DISPOSAL L ABAM SIRVILE	SOL HACKENSACK	NIOZAGA	LN	09
ATABLE CANED	VEVD:10 I	M 10 7735	ĽÑ	ŏś
DIDUCT SATIEK	NETFURT	7,7700		
BIG LUGGE THUNSIKIEZ LAC.	1111/12/10/1	IXIIUUL	TX	05
BIJGKAFT LAUJRATURLES	ELMHUOD PARK	NJ07407	LN	09
BURDEN THEMICAL TOMPANY	COLUMBUS	0443215	OH	12
HOUGH OF WALLENCTON	MALLENGTON	MINTOST	ÑĴ	Õã
DUATION OF WALLINGTON	LAST COCCAMILE	1103014	ŘĬ	ÖŽ
DOZILICHO TACO	EW21 PREFUMECH	KIUCGIG		
BRJOKOALE SHJPRTTE	BEOOALIEED	MIDIOD3	N.	. 09
BROWN STUNE INV	HEST DRANGE	4J07052	ИJ	11
AMERICAN BJOK-STRATFORD PRESS INC. AMERICAN CYANAMID COMPANY AMERICAN BJOK-STRATFORD PRESS. INC. AMERICAN BRODUCTS CD., INC. AMERICAN STANDARD AMERICAN STANDARD AMERICAN STANDARD AMERICAN STANDARD AMERICAN TRAILER G MFS. CD. ANDRY FIDRE C SUNS APPULD TECHNOLOGIES. INC. ASARCO, INC. ASHLAND CHEMICAL COMPANY ASDICIATED MARBLE CO. ASTROPAK CURPURATION ATI CHEM-SPRAY, INC. ATI CHEM-SPRAY, INC. AVANIT PRODUCTS COMPANY B L LIND. SERVICE BARON JLAKESLEE BASE BATES MANUFACTURING CO. BEACH MACHINE C DAJM BEACH FAST FRIGHT CO., INC. BECTUN DICKINSUN C CJ. BENDIX CORPORATION BENJAMIN MUDRE PAINTS BERGEN MACHINE C TJOL BERKILLY CHEMICAL CO. BERKILLY CHEMICAL CO. BERKILLY CHEMICAL CO. BIJGRAFT LABJRATURIES BIJGRAFT LABJRATURIES BIJGRAFT LABJRATURIES BOROUGH UF MALLINGION BOSTITCM. INC. BROWN STUNE INN CAUBURY COMPANY	MAZEL TUN	PAIRZOI	PA	ĬĬ
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S IS IT SITE NAME	COMPANY NAME	COMPANY CITY/ST/21	P	C S D T	01 91 NS
	LALAXY SHERICAL CO.	CHICAGU RIUGCFIELD PARK	1169616 03670LN	IL LN	05
	ČATX TERMINALS DIVISIOV CUNTRAL JERSEY CARTING	CHICAGO WARREN	9090911 909101N	IL	07
	CENTRAL JERSEY HEMATULIGY C ASSOC. CHEMICAL CLEANING SERVICE CO.	BRICKTOWN	NJCOTZJ	NJ NJ	15
	CHEMICAL CONTROL CORPORATION	PATERSON ELIZABETH	N101205	LN LN .	08 05
	CHEMICAL ELAMAN TANK LINES CHEMEINE CURP.	SYRACUSE ELIZABETH	C15614W 20210FW	VN LN	27 05
	CHEMIRIL SCA SERVICES CHESCOLOUGH-PONDS INC.	BOSTON Greenwich	KAD2109 CTC5030	MA	04
	CIUA-GLIGY CORPORATION CIFIES SERVICE DIL COMPANY	SUMMET LINDLY	1021CLM	LN	12
	CLATROL . INC.	NEW YORK	SSCOLVA	KN KN	15
	CLARK HAULLES CLLAN HATER, INC.	CLARK TOMIS HIVER	4307066 1 3753	LN	07
	CHASTAL SERVICES, INC.	SHARJY HILL ELIZABETH	9709149 2021CLN	A Q L M	01 05
	COLA-CILA COMPANY	AVENEL HOUSTON	NJO7008 Tx7/001	ŅĴ	06 02
	COLOMY FURNITURE CO., INC.	NEH YORK LINDEN	11 1 1 0 0 S S	NY	15
	COLUMPIA CORRUGATED CONTAINER CORP.	SYUSSET	N711791	HA	06 04
	COLUMBIA RIBBON & CARBIN MEG. CO. CON-LUX CINTINGS. INC.	EDIZIA CONE	NY11342 NJ00017	ЙŢ	03
	CONTRETAL CAM CO.	CHICAGO HAYNE	160631 1430747 0	l L	11
	CONTINENTAL COPPER STEEL INDUSTRIES CONTINENTAL DIL COMPANY. INC.	CRANFORD STAMFORD	NJ01016 C106904	LN	07
	CONVERTERS TOK CUMPANY COVINDS INDUSTRIAL DISPOSAL CO.	LINDEN	4101036	LN	06
	CPC INTERNATIONAL CORP.	NORTA BRUNSWICK ENGLEWOOD CLIFFS	11701935 11709305	หา หา	07 09
	CPS CHEMICAL COMPANY LRANE & LD. INC.	NEW AOUK NEM AOUK	NJ08357 NY 10022	44 11	06 15
	CURTIS INDUSTRIES INC CURTIS NATURE CORP.	EASTLAKE WOODJRIDGE	6144094 14401075	110 110	19
	CUSTUM DISPUSAL DARHURTH CURP.	BOUND BROOK S. AVON	NJ00005 CF06001	NJ	01
	DC CONSTRUCTION CO. INC.	PAHIAH	NJ01430	LII	05
	DELFET MERCHANITSING DELMARVA INDUSTRIAL LORP.	CHEENVILLE	NJ07105 DE 19007	DE:	01
	DIBLLLA SÄVITATION DOCK HATCH QUARRY	PARK RIDGE Martinsville	И101626 И101626	NJ LN	05 12
	DONALD HARTMAN DUODIS CHEMILALS	MAHHAH CINCINNATI	NJ07430 0H45202	LN	05
	DUKO TEST CORP. E.I. DJPONT DE NEMDURS & CO.	NORTH BERGEN WILMINGTON	NJ01047 DE 19898	NJ DE	14
	E.J. GAISSLR. INC.	STAMFORD	CT06904 '	CI	83
	EASTLOAST POLLITTON CONTROL INC.	NEW BRUNSWICK CLAYION	NJ04903	M7	01
	EASTERN IND LORP EDUL INDUSTRIES	NEW YORK East Haven	C106213	CT	03
	EGYPTIAN LACTUER MANUFACTURING CU. ELMHUD) TANK SLEANING	NEWARK BUFFALD	NJ07102 NY 14204	NA LN	10 01
	ENVIRONMENTAL RECOVERY SERVICE	HOUND BROOK	NJOBBOS	LN	07
	EDHADDRIAN LINES INC. ETHAN ALLEN. INC.	REGUKTAN NEU ADKK	NA 11511 NA 10009	NA	17
	EXXON CORPJOATION FEITE FORD	NEW YORK CLIFTON	050017N 21010LN	YN Ln	15 08
	FIRESTINE PLASTICS FISHER SCIENTIFIC CO.	POTTS TOWN PITTS OURGH	PA 19464 PA 15219	PA PA	06
	FLEXABAR CURP.	NOR THVALE	NJ07647	LN	05
•	FLINT CITE CORP.J	ROCHELLE PARK NEW YORK	NA 10001 N101995	ИĀ	09 17
	FMC CORPURATION FORD ALRONUTRONICS	CHICAGU LANSDALF	160601 Pal9446	IL PA	07 13
	FURD MITUR CUMPANY	DEARBORN COLONTA	M149127 · NJ07067	IM LN	15
	FRANK FOGLIA» JR. Frank Hugged Builder Frended Lartage	MODDELTEF LAKE FREEHOLD	NJ01675 HJ01728	in Lu	03
	FRESCH & CH.	PATERSON	4J01522	NJ NJ	08

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COMPANY NAME	COABANA CLIA/21/511	•	DT	NS
 EVA DAIME E LAUGUEZ	ADDOVE VM			
CAE LIBRURATION	WEN AUOK	MATURIA	NY	11
GANLEN CHENICAN CO.	S. SAN FRANCISCO	FA 94080	71	17
GAVES CHEMICAL	NEA YORK	NY 10016	ÑŶ	<i>{</i> }
GENERAL CABLE CORP.	GARMOOD	NJOTOZŤ	ЙĴ	ŎŻ
GENERAL MUTURS CORPORATION	1109130	HE40202	ĦĬ	ii
GENERAL HAREHOUSE	NORTH BERGEN	NJOIDAI	, MŢ	14.
CLYMAN SHERHERY ZECORILA ZERAICEZ	CLIFTON	4101014	N1	O 🕯 .
CONTACT CONTACT CO.	TOCATOM	N101644	หา	05
LHARL ALL CHEMITAL CO. INC.	COUTH MODELAN	1504050 A204054	'nì	82
GUARDIAN PUWER SEEANING	FREEHOLD	N.10772A	Ä	83
GULF OIL CUMPANY	PHILADILPHIA	PA19123	PĂ	ŎÍ
GULTON INDUSTRIES INC.	HETUCHEN	NJGG840	ĹĤ	ÕĠ
H & S CHEMICAL	HALLINGTON	N101051	ИJ	08
HARDHAN INC.	BETTEALTE	N101104	หา	11
HATCH CHEMICAL CUMPA	FURUS	M104861	ห้า	06
HAVEN THE HEAL	ANTENDEE ALLE	05 10004	O E	23
HENKEL INC.	I FANF CX	N 107666	NE	01
HERCULES INC.	WILHINGTON	DF 19899	ñĚ	ñi
HESS OIL & CHENICAL CORP.	MOUDERIDGE	NJ07095	ĹŇ	ŎĠ
III PURE LHEMICAL	NAZARETH	PA 19064	PÄ	15
HIGHWAY DISPUSAL	GARWOOD	NTOIOSI	ГN	01
HIDE FMAT-LAND, HE . INC.	NUILEY	M701110	Ν̈́	11
MILLIANT INA	UTALITY	N 107002	A A	V.
INDUMENTAL INC.	RUTHERFORD	NIOIOIO	i ii	ñã
HRH CONSTRUCTION CORP.	FORT LEF	NJ01024	ĽЙ	ŎŚ
HYDRUGARHIN RESEARCH INC.	LAHRENCEVILLE	NJ08648	ÑĴ	04
ICI AMIRICAS INC.	NEW CASTLE	PA 16 105	PA	04
ILFURD INC.	PAHANUS	หาดงครั้ง	ЙĬ	09
IMPERIAL THE CU-	MURGANVILLE	MIGNOST	ИJ	04
INDUSTRIAL C SINGENSTAL RENDUAL SER	NETABR	N 107105	7,1	10
INDUSTRIAL SILVER CO.	NEGTORK	NY 10022	NY	iš
INLAND CHEMICAL COLP.	FORT WAYNE	1846803	IN	ÖĞ
[MMUMT CURPORATION	NEJ YORK	NY 10036	NY	17
145666 63.	PRINCEION	NJ07540	หา	01
14) 15C - USY 0	NEW TURK	N 107757	NT	13
INTERNATIONAL DUSTNESS MACHINES	ARHOVK	NY 10504	NA	20
INTERNATIONAL FLAVORS & FRAGRANCES	NEW YORK	NY LOOL 9	ĤŸ	iř.
INTERSTATE CHEMICAL LU.	NEW BRUNSWICK	COPPOLM	ĹĤ	ŎŽ
INTERSTATE CURP.	UCEANPORT	N701121	ИÌ	03
190N OXIDE CORP.	ELIZABETH	W101500	ИÌ	01
III WATOMIEZ MIATZION	NUTEE TOM	NJU/110	NJ	11
J. Filletato Saaitarrov	CHESTER	4367638	N3	1)
J.M. HJUER CURP.	EUISJN	NJONNI	ĹĤ	ĺž
J.I. BAKER CHEMILAL 10.	PHILLIPSBURG	SABROLM	N1	12
JAMECO CORP.	NEWARK	MJ07105	NJ	ĨÕ
JAMECO INDUSTRIES INC.	WYANDANCH	MA 1 1 1 4 8 8	NY	Οζ
JAMES D. HIDAN THE	FINDING DADE	100100	Mi	07
IFJSEV SAUTATION	FACT BRINGILLE	AIRBOLM	ĭï	13
JOHN CHONEY. INC.	HARRISON	NJ01029	ĽÄ	ÒÀ
JOHN DISENOURY CO. LNC.	RANDULPH	NJ07869	ĹΫ	ÖŠ
JOHN ERRICO JISPUSAL CU.	CRANFORD	910101h	ИJ	01
JIHN REINER & CO.	CARLSVADY	ATOLOIS	ИJ	09
JUZEPH LUCAS AJRIH AMERICA	ENGLE WOOD	M101035	ИÌ	U Y
JUSEPH SCHLTTZ BREWING KAY-FRIES INC.	MILWAUKEE MONTVALE	W153201 NJQ7645	IH	05 05
COMPANY NAME FYN PAINT C LACQUER GAF CURPORATION GANLEN CHEMICAL CO. GANLEN CHEMICAL CO. GANLEN CHEMICAL CO. GENERAL SABLE CORP. GENERAL SABLE CORP. GENERAL MITORS CORPORATION GENERAL MAREHOUSE GIANNAL CO. GOUDALL RUDBER CJ. GUARDIAN PUNER CLEANING HACOL SEMICAL CORP. HACOL SEMICAL CORP. HAVEN SIMPLICAL HAVEY LYDUSTIRES INC. HEAVEY LYDUSTIRES INC. HEAVEY LYDUSTIRES INC. HEAVEN SIMPLICAL HOWHAND FUNE CO. HOWHOUTA INC. HOWHOUTA INC. HOWHOUTA INC. HOWHOUTA INC. HOWHOUTA INC. LEDONS I	EDISJA	1186016	ĽÄ	ĭź
REUFFEL L'ESSER CO	HORRÍ STOWN	OPETOLN	ĽĤ	06 15
KEY UIL CO.	AVENEL	. JODIOLH	. NJ	06
KNULL FINE LHEMICAL	NEW YORK	MA LOOSS	NY	15
KOPPERS COMPANY, INC.	PITTSBURGN	PAISZIG	PA	12
KRAFT (NDDSTRIES KIK COAP.	JERSEY CTTY EDISON	11880LK	LH LH	15 14 12 11
L L J JRUM CJ.	WEST ORANGE	100001	ĹĤ	Ιì
L.E. CAPPENTER & CO.	NEW YORK	22 001 AN	NY	ĺŠ

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SITE NAME

COMPANY NAME LAWRENZE MUTADJEN CO- LAWSON PRODUCTS INC- LEDERLE LABE LEHIGHTON ELECTRUNICS LELAND INDUSTRIFS LEVER JROTHERS CUMPANY LINCULY METALS PHOD. LINDEN CHURINE PRODUCTS LINDEN MUTJRS FRETCHT LUMMUS COMPANY L T CHEMICALS, IVC- M G T CHEMICALS, IVC- M AAS & MALDSIEN HADISON TOWNSHIP HADISON TOWNSHIP HADISON TOWNSHIP HAKAR TRUCKING INC- HALLINGKROUT, INC- HANDON EXCAVATING MARBON DIVISION HARISOL, IVC- MARBON DIVISION HARISOL, IVC- MARVIN JONAS, INC- MATHESON, GAS PADD- MAYOU DIL LOMENICAL CO- MCGILLON EXCAVATING MCGILLON EXCAVATING MCGILLON FACILITY POOT OFFICE HEARLE CURP- MFRCH C CO-, INC- METRU JONAS, INC- METRU JONAS, INC- METRU JONAS, INC- METRU FOLL OIL CD- INC- METRU JONATAINER CO- METRU FOLL OIL CD- INC- METRU JONAS JONA- MEXCLE CORP FINE ORGANICS HICHAFL'S IND- DISPOSAL HIJDLESEX JUALITY CONTAINER LORUM HIJLAND PROJESSING INC- MICHAFL'S IND- DISPOSAL HIJDLESEX JUALITY CONTAINER LORUM HIJLAND PROJESSING INC- MICHAFL'S IND- DISPOSAL HIJDLESEX JUALITY CONTAINER LORUM HIJLAND PROJESSING INC- MICHAFL'S IND- DISPOSAL HIJDLESEX JUALITY CONTAINER LORUM HIJDLESEX JUALITY CONTAINER HORUM HIJDLESEX JUALITY CONTAINER HORUM HIJDLESEX JUALITY CONTAINER LORUM HIJDLESEX JUALITY CONTAINER LORUM HIJDLESEX JUALITY HIPTLESE LORUM HIJDLESEX HITCH TRUCKING HITCH TRUC	COMPANY CITY/ST/S	119	. C S	C 0 0 I N S	
LAWRENCE MEFADUEN CO.	HOL ME SBURG	P419136	PA	03	
LAWSON PRODUCTS INC.	FAIRFIELD	400100k	ΝŢ	ļļ.	
LENGUITON ELECTRUNICS	LEHIGHTON	PA 18235	PA	ïi	
LELAND INDUSTRIES	S. PLAINFIELD	NJOTORO	ИĴ	06	
LEVER IRUTHERS COMPANY	NEW YORK	NY 10022 NY 11232	NY	13	
LINDEN CHLURINE PRODUCTS	CRANE DRD	91010FN	ĹŃ.	òí	
LINDEN MUTJRS FREIGHT	LINDEN	N101036	ЙÌ	06	
A T CHEATCALS. INC.	RAHHAY	NJ07065	ĹÑ	06	
M G I CHEMICALS INC.	RAHHAY	NJ07065	ИJ	06	
MAAS & WALUSTEIN MADISON ISANKIN	NEMAKK DLD BRIDGE	NJ07104 NJ08857	1.N	90	
MADESON TOWNSHIP	ULO BRIDGE	NJ08857	ĹŃ	06	
MAKAR TRUCKING INC.	WHIPPANY	NJ07781	NJ	12	
MALTHEY SISHUP INC.	WINSLOW	NJ08095	LN	ői	
MANNUN EXCAVATING	FLEMINGTON	NJOBBSZ	LN	12	
ANGON DIAIZION	MIDDLESEX	WV261UL NJD8846	VW LN	01	
MARPAK ASSUCIATES	NEJARK	NU07105	ĹЙ	ĬÓ	
MARVIY JUYAS, INC.	CHERRY HILL	NJ09034 MAD1930	NJ	13	
MAY CO TIL & CHEMICAL CO.	BRISTOC	PA 1 9007	PÃ	őв	
MCGILLUN FXCAVATING	CRANBURY	NJ08512	LN	07	
MEADUNS FACILITY PSOT OFFICE	KEARNY	NJ01032	LN	ii	
MEARLE CURP.	ROSELLE PARK	NJ07204	NJ	07	
MERCH & CO. INC.	RAHMAY	NJ07066	LN	10	
METRO CONTAINER CO.	JERSLY CITY	NJ07305	ИJ	14	
METRO FUEL DIL CO. INC. METROPILITAN PETROLEUM CO.	RIJGEFILIO 1685-4 CITA	NJ07657	NJ	14	
MEXCEL CORP FINE ORGANICS	LODI	NJU1644	ĽŃ	03	
MICHAEL®S IND. DISPOSAL MENDLESEE MALLEY CONTAINED & DRUM	PISCATAHAY	NJ08854	หา	90	
MIJLAND PRICESSING INC.	POMONA	NA10310	YN	22	
MIDHEST EMERY FRETGHT SYSTEM INC.	JERSEY CITY	NJ01306	LN	14	
MOBIL SHEMICAL COMPANY	NEW YORK	110014N	NJ	12	
MODERN TRANSPORTATION	S. KEARNY	NJ07032	LN	ií	
MONMULIA MEDICAL CENTER	PISCATAWAY LONG BRANCH	NJ08854 N 107740	NI	06	
MUNTUE CHEMICAL CO INC.	HET JY	NY 1446C	NŸ	25	
MONTALE LARS	ST. LOUIS	M063166	MO	οi	
MINTUN CHEMICAL CO.	CHICAGO	11.60606	Πî	10.	
MORTON THIJKAL COPP.	DANVERS	MA01923	MÃ	06	
MUTREE TRUCKING	AVENEL	NJU1U72 NJU1U01	NJ	11	
N C N TRUCKING	NEW BRUNSHICK	NJ08903	ĹĤ	07	
NATIONAL MERYLLIA CORP. NATIONAL STARCH & COUNTRAL CO.	HASKELL	NJ07420	ГN	12	
NAT VOR SURPOJ	BURLINGTON	MA01803	AM	07	
NEPERA CHEMILAL COMPANY	HARRIMAN	NY 10926	NY	2.5	
NE INDISTRIES	NEW AUGK	NY 10006	N Y	01	
NORDA INC.	EAST HANDVER	NJ07936	ĹŃ	ii	
NURTH AMERICAN METAL & CHEMICAL NURTON & SON THE	ULU BRIDGE RAYDYNE	NJ08857	ИJ	96	
NU-TEX CURP.	DÛNELLÊN	MJ08815	ĽÑ	12	
OKJUITÉ DAKTEA ZESAICE CO.	METULHEN	NJ09840	ГN	06	
ULIN CHEMICAL CORPURATION	RAMSEY New York	NJ01446 SS00178	LN VN	05 15	
JULN RESEARCH LENTER	EAST ALTON	11.62024	11	Žĺ	
UNLIDA PACKAGING ORBIS PRODUCTS CURP."	CLIFTON E. HANDVER	4101015 36910LN	LN LN	00 11	
ORGANDY INC.	WEST DRANGE	NJ07052	LN	11	
BRIMD DIAGNOSTICS	N. BERGEN Karitan	NJ01041 NJ08869	LH	15	
PAMARCO INC.	ROSECCE	NJOTZOS	Гü	òî	
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LUMPANY NAME PENN CENTRAL RAILROAD PERK CHEMILAL LOGONICONE PERSUNAL PRIDUCT COGONICONE PERSUNAL PRIDUCT COGONICONE PITTER, INC. PHARMALIA FINE CHEMICALS PHELPS DODGE CURPONICONE PHILADELPHIA QUARTZ LOGONICONE PHILADELPHIA QUARTZ LOGONICONE PIJNEFA ROOFING COGONICONE PROCTOR C GAMBLE PUBLIC SERVILE ELECTRIC L GAS PULIAKER CHEMICAL COMPANY R L R SANITATION SERVILE ROOFING COGONICONE RAPID OISPOSAL SERVICE RAY GUYS TRAILER COMPANY R L R SANITATION SERVILE REFITA DRUM L DARREL REVERE COMPER L BRASS REFUNDED CHEMICALS FUCORE REFITA DRUM L DARREL REVERE COMPER L BRASS REFUNDED CHEMICALS COMPANY RHEM MANUFALTURING CO RICHARDS TRUCKING RIVERVIEW HOSPITAL ROOFING COMPANY RHEM MANUFALTURING CO RICHARDS TRUCKING RIVERVIEW HOSPITAL ROOFING COMPANY RHEM MANUFALTURING CO RICHARDS TRUCKING RIVERVIEW HOSPITAL ROOFING COMPANY RHEM ROOFING COMPANY ROOFING COMPANY RANGON TANK CLEANING CORPONICONICONE SANOUT INC. SECULT PAPER COMPANY SANOUT TANK CLEANING CORPONICONICONE SCHEMIFIC CHEMICAL PROCESSING SCHEMIFIC CHEMICAL COGONICONICONICONICONICONICONICONICONICONIC	COMPANY CITY/ST//I	e	C.S	CD OI NS	
PENN CENTRAL RATERIAD	PHICADELPHIA	PA 19104	PA	01	
PERK CAEMILAL LO., INC.	ELIZARETH	NJ07202	ИJ	05	
PELZER, INC.	NEATORK	NA 10011	NY	15	
PHARMACIA FINE CHEMICALS	PISCATAWAY	NJORBSA	ИĴ	06	
PHILADELPHIA QUARTZ LO.	BUTLER	41 10005 NJ07405	N T	08	
PHILLIP A. HUNT CHEMICAL CU.	PALISADES PARK	NJ01650	LN	14	
PIJNERI KUUFING CU. DICCATAWAY UICDUCAL	WEST ORANGE	NJ07052	NJ	ΪΪ	
PITNEY BONES	STAMFORD	C106904	ĈĬ	04	
POINT PLEASANT HUSPTIAL	POINT PLEASANT	NJ08742	ห้า	0.3	
POLYMER MATERIALS INC.	FARMINGDALE	NY 11735	ÑŶ	04	
POPE CHEMICAL COMPANY	PATERSON	NJ07514	иJ	06	
PRINCEION NURSERY	E. MAKITUKU PRIN: FION	1100108 N108540	N	01	
PROCEDINE CORP.	NEW BRUNSWICK	NJORYOJ	йĬ	ŏi	
PROCTOR & GAMBLE	CINCINNATI	0445201	D14	ÓΪ	
PVU INTERNATIONAL INC.	SAN FRANCISCO	C494111	ČĂ	06	
QUAKER CHEMICAL COMPANY	CONSHOCKEN	PA 17428	PA	17	
R L R SANITATION SERVICE	MI. FREEDOM LEESPORT	NJ01910 PA12531	NJ Pa	15	
RAUTAC RESEARCH CORP.	BROOCLYN	NŸIIŽÍÍ	NŸ	ĭĭ	
RAPID DISPUSAL SERVICE	MIDDLESEX	NJ08846	ИJ	01	
RAY GUYS TRAILEN CJUNT	SOMERVILLE	41880LN	ĽÄ	07	
RÉAGENT CHEMICAL & RESEARCH CO.	MISSLESLX	NJ09846	LN	07	
REHEIS CO.	BERKELEY HGTS.	NJU1922 N 107000	NJ	06	
RELIER DRUM & DARREL	YONKERS	NY 10705	NY	19	
REVERF COPPER & BRASS	NEW YORK	NY 10016	NY	15	
RIFFM MANUFALTURING CO	LINDEN	10010LN	N.J I.N	06	
RICHARIS TRUCKING	ENGLISHTOWN	92110FN	LN	03	
RIVERVIEW HOSPITAL	RED BANK	NJ07701	NJ	03	
RUPACO PAPER CORP.	DRJOKLYN	NYIIZII	NY	ĭi	
ROSSELL REID	EAST MILLSTONE	NIDORIS	ГN	07	
KOZZEE ZAWER COKLO	NEW BRUNSWICK	10690FW	LN LN	07	
RYCOLINE SULVENT & CHEMICAL CO.	CLIFTON	N101015	ЙĬ	ÕĎ	
S C W TRUCKING S.A.M. TRUCKING	JERSEY CITY	W101302	ĽŅ.	13	
S.H. PENICK COMPANY	NEWARK	NJ07114	ĹŃ	lò	
SAMSON TANK CLEANING CURP.	PERTH AMBOY	NJOSOS	หา	06	
SARTUMER INDUSTRIES	ESSINGTON	PA 17027	ΡĂ	68	
SCHERING CURP.	KENEL WORTH	NJOZOJJ	ИÌ	15	
SCIENTIFIC CHEMICAL PRINCESSING	CAREZIADI	MJU/0/2	NJ NJ	11	
SCUTT PAPER LO.	PHILÄDELPHIA	PAIPILI	PĂ	óż	
SEALAND ENVIRONMENTAL SERV. ENG.	MILFURD	CT06460	ÇΤ	03	
SENDURE PRIDUCES INC.	BAY SHORE	NJU/002	NY	02	
SETON TALL WITTVERSITY	S. DIANGE	NJOIOTA	ĹĤ	iō	
SIEGFIFLD CHEMICAL	PENNSVILLE	NJ08070	W1	02	
SINCLAIP & VALENTINE	DES MOTNES	1450311	ÏĂ	ÖĞ	
SMITH ALINE CORP.	PHILADEL PHIA.	PALPLOI	P.A	13	
SOLVENT RECOVERY SERVICE SOUTHERN CALIFIRNIA CHEMICAL CO.	LINDEN SANTA FE SPRINGS	CA9067D	NJ CA	34	
SPENCER KELLUY	BUFFALIT	04541 AU 46010FN	KA VA LA	33	
SSS COYSTRUCTION ST. HARVASAS MESICAL SENTER	SECAJOUS LIVINGSTON	49010LM	LN LN	11	
ST. JOE PAPER CO.	S. HACKENSACK	404TOLN	LN	09	
STANDARD SPILL OF NEW JERSEY	LINDEN	NTU1036	ίΝ ΓΝ	96.	
STANDARÐ TANK CEFANING CURP Standard tjúl é manufacturing	BAYONNE LYND IURST	17070LM 17070LM	ĽN	11	
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THE CASE FOR A BROAD-BASED SPILL FUND TAX

ETHAN ALLEN FURNITURE CO.
COCA-COLA COMPANY
JOHNSON & JOHNSON
N.J. DEP
SETON HALL UNIVERSITY
MAXWELL HOUSE
HOLIDAY INN
POLAROID CORPORATION
MCGRAW HILL
REVLON, INC.
GREYHOUND BUS COMPANY
SEARS, ROEBUCK & CO.
EDISON TOWNSHIP HEALTH DEPT.
CBS RECORDS

BURROUGHS CORPORATION
GTE SYLVANIA
GENERAL ELECTRIC CORP.
N.J. DEPARTMENT OF LAW
FORD MOTOR COMPANY
AMERICAN STANDARD
IBM CORPORATION
RCA
MONMOUTH MEDICAL CENTER
KNIGHT-RIDDER NEWSPAPERS
K-MART CORPORATION
DIAMOND CRYSTAL SALT CO.
WILSON SPORTING GOODS
BAUSCH & LOMB

There appears to be a great deal of misunderstanding -- in state and federal legislatures, in the media and public -- about how much revenue and from which sources funds should be collected for the cleanup of abandoned hazardous waste sites.

There has also been little recognition that responsibility for the problem of waste sites spreads far beyond the two industries -- chemical and oil -- which have paid virtually all of the state Spill Fund and federal Superfund tax.

The U.S. EPA complied a list of "potentially responsible parties" at Superfund sites across the nation. Potentially responsible parties are businesses and individuals the agency believes are responsible for creating the problems at these sites. About 6,000 businesses from at least 33 major manufacturing industries, in addition to state, local and federal government agencies, have been identified by the EPA at these sites.

The above listing is a sample of those industries and agencies. A complete listing is attached. As indicated, nearly every sector of U.S. industry is represented. Only a handful of these firms, however, the chemical and oil companies, support the state Spill Fund and federal Superfund through a feedstock tax.

It is the position of the CIC/NJ that the base of taxation must reflect this scope of contribution. The idea that the feedstock tax best embodies the "polluter pays" principle is utter nonsense. The "polluters" consist of virtually everyone; from petrochemicals to universities to food processing to newspaper printers.

The state legislature must recognize that all manufacturing firms contribute to the problems of abandoned hazardous waste sites — and all must pay for the cleanup.

THIS LIST REPRESENTS EPA'S PRELIMINARY FINDINGS ON THE IDENTITIES OF POTENTIALLY RESPONSIBLE PARTIES. INCLUSION ON THIS LIST DOES NOT CONSTITUTE A FINAL DETERMINATION CONCERNING THE LIABILITY OF ANY PARTY FOR THE HAZARD OR CONTAMINATION AT ANY CERCLA SITE

A & A ANDERSON TANK SERVICE A & B CONTAINER CORP A & E SEWER & SEPTIC TANK SRVC. A & F MATERIALS A & H CONSTRUCTION
A & J TOOL & FINDINGS COMPANY
A & J TOOL & FINDINGS COMPANY
A & Z SEPTIC CLEANERS
A BETTER SANITATION SERVICE
A T & T TECHNOLOGIES, WESTERN ELEC
A B CICK COMPANY
A E. STALEY MANUFACTURING CO.
A 1 7 NO. A. J. ZINDA A O. SMITH CORP. ACAPUANO BROTHERS, INC. A.E. STALEY MANUFACTURING CO. AFIOR A.G.A. PARTNERSHIP ALL KNOTT TOOL & MFG. CO. A.J. SPARKS & CO. A.M. GENERAL CORPORATION A.O. SMITH CORP. AR BELL INC. A.R. GUNDRY, INC. A.R. WILFLEY AND SONS, INC. A-M INTERNATIONAL INC. A-ONE BIT & TOOL COMPANY A-1 CHROME, INC. A1 DISPOSAL CORP. A1 FIEERGLASS AMA TANK MASCO OIL COMPANY AAR CORPORATION
AARDVARK ASSOCIATES, INC.
ASSOCIATES, INC ABC REFUSE ABCO INDUSTRIES ABCOR ABELL ELEVATOR CO. ABEX CORPORATION
ABITIBLEPRICE CORPORATION ABILE UNIFORM FENTAL
ABIND DEPOSAL SERVICE CO.
ABINER CROSS
ABS INDUSTRIES, INC.
ABSOLUTE FIRE PROTECTION CO. ACCRA-PAC, INC. ACCURATE FORMING ACCURATE PARTS ACCURATE RACK CO. ACE GALVANIZING COMPANY ACE OIL COMPANY ACE-MANZO, INC. ACETO CHEMICAL COMPANY, INC. ACF INDUSTRIES, INC. ACME ENGINEERING & MANUFACTURING ACME INTER-CITY FREIGHTLINES ACME OIL COMPANY ACME PRINTING INK COMPANY ACME SCRAP IRON & METAL CO.
ACME SCRAP IRON & METAL CO.
ACME SERVICES
ACME TAG COMPANY ACME UNITED CORP. ACORN EQUIPMENT ACTION AUTOMOTIVE ACTION ENTERPRISES, INC. ACTION PACKAGING CORP. ACTIVE OIL SERVICE ACUSHNET CAPACITOR CO. ADAMS DRUGS ADAMS PLASTICS ADAPTO STEEL PRODUCTS ADCHEM CORP. ADDISON PRODUCTS COMPANY ADMIRAL CORPORATION
ADOLPH COORS COMPANY
ADVANCE CIRCUITS
ADVANCE COATING COMPANY

ADVANCE ELECTROPLATING, INC. ADVANCE HARD CHROME INCORPORATED ADVANCE MACHINE
ADVANCE PACKAGING
ADVANCE PROCESS SUPPLY CO.
ADVANCE STRUCTURES, INC. ADVANCED BOWLING SYSTEMS, INC. ADVANCED ENVIRONMENTAL TECH CORP ADVANCED FRODUCTS GROUP ADVANCED STRUCTRUES, INC. ADVENT CORP AEORDEX. INC. AERO-A:OTIVE MANUFACTURING CO. AEROJET STRATEGIC PROPULSION CO. AEROJET-GENERAL CORP AEPONCA, INC. ASSONUTIONIC FORD CORP AEROQUIP CORPORATION AEROSCIENTIFIC CORPORATION AEROVOX INC. AFTO AETNA CHEMICAL CORP. AFCO MUDUSTRIES, INC. AG-AMERICAN, INC. AGDAND, INC. ACTION STEEL COMPANY ACTICO CHEMICAL CO. ACIMAY I'L AHRIS COAL CORPORATION ALDEX CORPORATION
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ALPANY INTERNATIONAL RESEARCH CO
ALBAR INDUSTRIES, INC.
ALBEROX CORPORATION
ALBERT FUCHS
ALPERT SALEM ALBUQUEROUE PUBLISHING ALCAN ALUMINUM CORP. ALCAN CANADA FRODUCTS, LTD ALCAN CHINDA PRODUCTS ALCAN METAL PRODUCTS
ALCO INDUSTRIES, INC.
ALCO PACIFIC MINING, INC.
ALCOLAC, INC.
ALEX A. SOCKOLOSKY
ALEXANDER CUTHEERTSON
ALEXANDER CUTHEERTSON ALEANDER COMPERSON
ALFA INS. & CHEMICAL CORPORATION
ALL COUNTY ENVIRONMENTAL SERV CORP
ALL COUNTY SEPTIC
ALL FURPOSE FOLL LEAF
ALL FORTIONS, INC.
ALL-FORTIONS, INC.
ALL-FORTIONS, INC.
ALL-GHENY COLLEGE
ALLEGHENY LUDLUM STEEL CORPORATION
ALLEN INDUSTRIES, INC.
ALLEN J. MILLERY
ALLEN J. MILLERY
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ALLIED FRINSHING SPECIALTIES
ALLIED RESINS CORPORATION ALFA INK & CHEMICAL CORPORATION

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AMBASADOR FACTORS
AMBRACE CORPORATION
AMBRACE CORPORATION
AMBRICAN AEROSOLS, INC.
AMBRICAN AIR FILTER
AMBRICAN AIRLINES
AMBRICAN BEARING CORPORATION
AMBRICAN BOILER WORKS
AMBRICAN BOILER WORKS
AMBRICAN BOOK-STRATFORD PRESS, INC.
AMBRICAN BRASS & AMBRICAN BOOK-STRATFORD AMERICAN BRASS & ALUMINUM AMERICAN BRASS & ALUMINUM
AMERICAN CAN COMPANY
AMERICAN CAN OF CANADA, LTD
AMERICAN COATED FABRICS CO.
AMERICAN COIL AND SPRING CO.
AMERICAN COLOR AND CHEMICAL CORP
AMERICAN CECOSOTE MORKS, INC.
AMERICAN CYANAMIE COMPANY AMERICAN COLOR AND CHEMICAL CORP
AMERICAN CREOSOTE WORKS, INC.
AMERICAN ELECTRIC, INC.
AMERICAN ELECTRIC, INC.
AMERICAN FARM LINES, INC.
AMERICAN FARM LINES, INC.
AMERICAN FOR COMPANY
AMERICAN FURNITURE STRIPPING
AMERICAN FURNITURE STRIPPING
AMERICAN HOECHST CORPORATION
AMERICAN HOSPITAL SUPPLY CORP.
AMERICAN HOSPITAL SUPPLY CORP.
AMERICAN INDUSTRIAL, INC.
AMERICAN LATEX CORPORATION
AMERICAN LATEX CORPORATION
AMERICAN LEISURE HOLDING CORP
AMERICAN METASEAL COMPANY
AMERICAN MOTORS CORPORATION
AMERICAN MOTORS CORP.
AMERICAN POWER DEVICES
AMERICAN POWER DEVICES
AMERICAN PROPERTY CO., INC.
AMERICAN RECOVERTY CO., INC.
AMERICAN RENOVATING COMPANY
AMERICAN RENOVATING COMPANY AMERICAN ROLLER CO. AMERICAN SAFETY AMERICAN SIGNADVERTISING SERVICES

AMERICAN SMELTER & REFINING CO. AMERICAN STAMPING CO. AMERICAN STANDARD AMERICAN STEEL CORPORATION AMERICAN STERILIZER CO. AMERICAN SUNROOF AMERICAN SURPLUS SALES CO. AMERICAN SYNTHETIC RUBBER CORP AMERICAN TAR AMERICAN TRAILERS, INC. AMERICAN WASTE O'L AMERICAN WASTE PROCESSING AMERITONE PAINT CORPORATION AMEROCK CORP AMERON, INC. AMESBURY PLASTICS AMETEK, INC. AMEX, INC. AMF, INC. AMFAC FLUID POWER AMI INDUSTRIES. INC **AMICON CORPORATION** AMINOIL USA INC. AMITICO FLOORING AMKO PLASTICS INC. AMOCO CHEMICALS CORPORATION AMOCO CORPORATION
AMP INCORPORATED
AMPEREX ELECTRONICS CORPORATION AMPEX CORPORATION AMSCO - 2026 AMSTAR CORPORATION alat AMTEL INC. ALCTE SX AMTRAK MECHANICAL DEPARTMENT AMWAY CORPORATION ANACONDA COMPANY, WIRE & CABLE ANACCIDA IND INCMAGNET WIRE & CAB ANACONDA INDUSTRIES ANADITE INC. ANALOG DEVICES
ANCHOR HOCKING INTERNATIONAL CORP.
ANCHOR MOTOR FREIGHT
ANCHOR POST PROD., INC. OF CA ANDERSON DEVELOPMENT CO.
ANDERSON POWER PRODUCTS
ANDERSON TANK & MFG. CO.
ANDERSON WOOD PROD ANDOVER TOWNSHIP ANDOVER VILLAGE ANDREW BROWN ANDREW DRESLINSKI ANDY FIORE & SONS ANGELL MANUFACTURING CO., INC. ANGELL MANDFACTURING CO., INC.
ANGELO ROSE
ANGELO SOTTANTI
ANN ARBOR BIOLOGICAL CENTER, INC.
ANN ARBOR R.R.
AND PLATING, INC.
ANSLEY ELECTRONICS ANSON TOOL AND GAGES INC. ANTHONY AMEDA ANTHONY CAPUANO ANTHONY COPUNO ANTHONY HOME SERV & BLDG MAINT INC ANTON MOEHRICE APACHE ANNERALS APEX OIL COMPANY, INC. APM, INC.

APOLLO METALS, INC.

APOLLO TECHNOLOGIES, INC.

APPLETON PAPERS, INC. APPLE ION PAPIERS, INC.
APPLIED CIPCUITS
APPLIED TECHNOLOGY
APPROVED BRAIN OIL SERVICE
APPROVED INDUSTRIAL REMOVAL, INC.
AQUA AIR CORPORATION
AQUA TECH ACHAFLEXIU.C.O. OPTICS. INC. AQUATIUS SOFT LENS AOUASPORT. INC.

AQUATECH CORPORATION ARAPAHOE CHEMICALS, INC. ARCHER RUBBER CO. ARCHIE SIMON APCO CHENICAL COMPANY AFTO METALS COMPAIN ARDEN CLARK APOEN JEWELRY APRO ARGO PAINT & CHEMICAL CO. ARTIS CHEMICAL CORP. APPUS INC. ARISTOCRAFT ARY DELIVERY ARXAVISAS BEST CORPORATION ARM A INCUSTRIES, INC. ARMYRIGHT, INC. ARMUK COMPANY ARYCO INC. ARYCO STEEL CORP. ATTECO, INC. LANGUA LEATHER CO. AFMSTPONG CORK COMPANY AFTISTRONG WORLD INDUSTRIES
ACTION CELLOPHANE CORP
ASSIGN FULMER ASSOM ENTERPRISES, INC. ASPOOM ENTERPRISES, INC.
ARROW AUTOMATICS
ARROW AUTOMATICS
ARROW AUTOMATICS
ARROW AUTOMATICS INDUSTRIES
ARROW GROUP INSUSTRIES, INC.
ARROWHEARD ENTERPRISES INC.
ARTOWHEARD ENTERPRISES INC.
ARTOHEARD ENTERPRISES INC.
ARTOHEARD ENTERPRISES INC.
ARTOHIA G. MOGELE & CO., PANY
ARTHUR O. MOGELE & CO., PANY
ARTHUR S. ASSOCIALES ARTHURS & ASSOCIATES ARTISAN INDUSTRIES INC. ARTISTS GALDENS ARVEY CORPORATION ARVIN INDUSTRIES ATVINAL ARY-YAY INDUSTRIES ASAMERA OIL (US), INC. ASARCA OIL (US), INC.
ASARCO, INC.
ASSESTOS MANUFACTURING CO.
ASSURY OIL COMPANY, INC.
ASSURY TANKER SERVICE
ASHBORNE CORPORATION
ASHBAND CHEMICAL COMPANY
ASHBAND ETHANOL, INC. ASHLAND OIL, INC. ASHLAND REALTY DEVELOPMENT CORP. ASHLAND HEALTY DEVELOPMENT CORP.
ASHLAND SERVICES COMPANY
ASHLAND SERVICES COMPANY
ASHLAND SERVICES COMPANY
ASHLAND SERVICES COMPANY
ASHLAND COUNTY VOC. SCHOOL
ASHLANDLA COUNTY COUNT HOUSE
ASHLANDLA COUNTY RECLAIMED LANDS
ASHLANDLA COUNTY WASTE, INC. ASHTABULA GAS AND CIL CO. ASHTABULA RUBBER CO. ASHIABULA TOWNSHIP PARK COMMISSION
ASHIABULA TOWNSHIP PARK COMMISSION
ASHWORTH PLASTICS PRODUCTS CO.
ASKO PROCESCING, INC.
ASSOCIATED INVESTMENT PROPERTIES
ASSOCIATED MARBLE CO.
ASSOCIATED SPRING CORP.
ASSOCIATED TRUCK LINES, INC.
ASSOCIATED CORPRIATION. ASSOCIATES CORPORATION ASTATIC CORPORATION ASTEN HILL ASTRO CIRCUIT CORP ASTRO CONTAINER CORP. ASTRO MOUSTRIES
ASTRO OL COMPANY
ASTRO-SCIENCE COPPORATION
ASTROPAK CORPORATION ATAT ATC PETPOLEUM, INC. ATCHISON TOPEKA & SANTA FE RAILROAD ATEC ASSOCIATES ATEC INDUSTRIES, INC.

ATF DAVIDSON
ATHENS PRODUCTS CO. ATI CHEM-SPRAY, INC. ATI INDUSTRIES ATKINS & MERRILL ATLANTIC AVIATION CORP. ATLANTIC DISPOSAL SERVICE INC. ATLANTIC EINELOPE CO. ATLANTIC RICHFIELD COMPANY ATLANTIC RICHFIELD PETROLEUM PROD. ATLANTIC TUBING & RUBBER COMPANY ATLAS COVERALL INC. ATLAS GALVANIZING COMPANY ATLAS PALITIS & VARUISH CO. ATVIOOD VACUUM IMICHINE CO. AUGURN HIGH SCHOOL AUDIOMAGNETICS CORP. OF INDIANA AUGAT. INC. AULNER MANUFACTURING INC. AURORA CASKET COMPANY, INC. AURORA NATIONAL BANK AUTORIA NATIONAL BANK
AUPOUS-SUL L'ECRATORIES
AUSTIN COMPANY
AUTO WAREHOUSING CO.
AUTO-ION CHEMICALS, INC.
AUTOCLAVE ENGINEERS INC.
AUTOMATED PRODUCTS, INC.
AUTOMATIC CONNISCTOR INC.
AUTOMATIC HOUSTRIES, INC.
AUTOMATIC FORMISCTOR INC.
AUTOMATIC FORMISCTOR INC.
AUTOMATIC FORMISCTOR INC.
AUTOMOBILE SPECIALISTIES CORP.
AVANTI FRODUCTS CORP.
AVCO CONSTRUCTION
AVCO CORPORATION ANCO CORPORATION
AVOO EVERETT RESEARCH LABORATORY IN
AVERY INTERNATIONAL CORP. AVERY INTERPATIONAL COMP.
AVERY INTERPATIONAL/THERMAX DIV.
AVON PRODUCTS, INC.
AVONDALE SHIPPY/PDS
AVTECH CORPORATION
AVTEX FIDERS, INC.
AVX. INC.
AVX. INC. AXELSON, INC. AXTON-CROSS CHEMICAL AXTON-CROSS COMPANY AYDIN RAYTOR AZCCN CORPORATION AZON AZOPLATE A1 ALL AMERICAN SEPTIC SERVICE

B & B PAINT CORP.
B & C PLATING COMPANY
B & LIND. SERVICE
B & M MACHENE COMPANY
B & T PLASTIC FINISHING CO.
B & WINVESTLIENT COMPANY
B. C. FERRY CORPORATION
B. FLOWER AND SUN HONEY CO.
B.B. GREENSERG COMPANY
B.F. GOODRICH COMPANY
B.F. MOORE COMPANY
B.F. MOORE COMPANY
B.F. MOORE COMPANY
B.J. & R. MACHINE AND GEAR CO.
B-B PAINT COMPCRATION
B-C.D METAL PRODUCTS INC.
B.J. DISTRIBUTORS
BARBITT STEAM SPECIALTY CO.
BASON DOWNERG. CO.
BACON INDUSTRIES, INC.
BACOR RESEARCH LAB
BADISCHE CORPORATION
BAGCRAFT CORPORATION OF AMERICAN
BAILEY'S FOWER CAR CLEAN
BAIRD REALTY CO. INC.
BAKER FERKINS, INC.
BAKER FERKINS, INC.
BALFOUR PINK
BALKEMA SAND & GRAVEL INC.
BALKEMA SAND & GRAVEL INC.
BALL CORPORATION - CONSTRUCTION MFG
BALL METAL CONTINNER GROUP
BALL OR CORPORATION - CONSTRUCTION MFG
BALL METAL CONTINNER GROUP
BALL OR CORPORATION - CONSTRUCTION MFG
BALL METAL CONTINNER GROUP
BALL METAL CONTINNER GROUP

BALTIMORE ADHESIVE CO., INC. BALTIMORE GAS AND ELECTRIC CO. BANGOR PUNTA MARINE BAFTIST FOUNDATION OF TEXAS BARBARA CAMILLE BARBER-GREENE CO. BARDIER SUPPLY BARCLAY CHEMICAL COMPANY, INC. BARCLAY INCUSTRIES BARKER CHEMICAL COMPANY BARRICER MANUFACTURING COMPANY BARKER OIL BARREN OIL
BARRELL INC.
BARRELL INC.
BARRET VARNISH CO.
BARRY BLOVER CCLIPANY BARRY D. CCOK
BARTHEL COMPANY, INCORPORATED
BARTON SILVERPLATING COMPANY
BASE MATERIALS, INC. BASE SYSTEMS BASE WYANDOTTE CORP. BASIC INDUSTRIES INC. BASIN PADIATOR & SUPPLY BASIN PADIATOR & SUPPLY
BATES MANUFACTURING CO.
BATESVILLE CASKET COMPANY, INC.
BATH IPON WORKS CORPORATION
BATTLE CREEK EQUIPMENT COMPANY
BAUSCH & LOUIS
BAY COAST LIDUISTRIES
BAY HEAD FRODUCTS
BAYLER MANUAL CORPORATION
BAYSIDE DUTTEL & DRUM
BAYSIDE DUTTEL & DRUM
BAYSIDE DUTTER BAYLER
BAYCIDE MOTOR SPORTS
BAYCIDE MOTOR SPORTS
BAYCIDE MOTOR SPORTS
BAYCIDE MOTOR SPORTS
BAYCIDE MESSARCH CORP. BE-KAN I'IC BEACH GROVE STAGING EEACH GROVE STAGING
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EEATH'CE CHEMICAL (STAHL FINISH)
EEALHORT CO. ED OF DIR
BEALHORT CO. CEPT OF EDUC
BEALITY CRAFT TILE OF THE S.W..INC.
EECH TEL-HICLAUGHLIN, INC.
BECK COMPANY
EECK ENGRAVING
RECISER TRAISPORT BECKER TRANSPORT BECKWITH MACHINERY CORPORATION EECO PRODUCT EECTCN DICKINSON & CO. BEE CHEMICAL EEEEE RUBBER COMPANY EEEDE WASTE OIL CORPORATION ESEDE WASTE OIL CORPORATION
ESLICER NEW ENGLAND, INC UNION OIL
BELDEN CORPORATION
ESLI & HOWELL CO.
BELL A HOWELL CO.
BELL APROSPACE TEXTRON
BELL LINBER AND POLE COMPANY BELL WIRE COMPANY *EELLEVILLE INOUSTRIES* BELLEVUE SCHOOL DISTRICT BELLCFRAM CORP EEMIS RAG EEMIS COMPANY, INC. EEMIS CORPORATION EEN STONER BENHAONT CORPORATION EETHMONT CORPORATION
EENDER & LOUDON
EENDIX CORPORATION
EENDIX CORPORATION
EETHERCIENT CONGREGATIONAL CHURCH
EETHMANN FARSER
EENAMIN MOORE & COMPANY
EENAMIN MOORE PAINTS
EENNETT EOX AND PALLETT COMPANY, INC
EENZENOID ORGANICS, INC.
EERHMAR CORPORATION
EERSEN MACHINE & TOOL
BERGEN PATTERSON CORPORATION BERGEN PATTERSON CORPORATION BERKELEY CHEMICAL CO. BERKS ASSOCIATES, INC.

BERLINA FARRO LIQUID INCIN., INC. BERNARO AMBOLIOFE SERNARD B. AND GERTAUDE V. JOHNSON
SERNARD B. MILLER
ESERVED R. SENTER
SERVED R. SENTER
SERVED R. SENTER
SERVE TUDE PRODUCTS
SERVE TUDE PRODUCTS BEFOL CORPIBEROL PRODUCTS DIV BEFTF M YACHT-DIVISION OF WHITTAKER BEST DISPOSAL & DRUM SERVICE BEST FOOD DIMISION PERT LOCK
BESTHER CAMPACTURING COMPANY CA LUTHERAN HOSPITAL BUTHE TASTEEL EETTY DVAL EETZ LACCRATORIES, INC. BEVERLY LEATHER BEVUN BEGOGERICH CHEMICAL DIVISION BIDDLE SAMYER BIDDLE SCHEW PRODUCTS BIEFILEN EURLDING MOVERS BIG EINE SOASD PRODUCTS BIG CHIEF TRUCKLINES, INC. BIG UP TO SALVAGE, INC. BIG O THE STORE BIG THREE WOUSTRIES INC. GELCIVIACIADOEN SEPTIC TANK SYSTE BILL CLIFF BILL G. BOYER EILL MILLER AND COMPANY, INC. ETLL ROLLEN AND COMPANY, INC.
ETLL SCHMEN
ETLLS RITHICH REMOVAL
BUTTON PLAZA THE
BUTTON SCHITT, BIG.
EXO-EXOLOGY SYSTEMS, INC.
EXO-EXOLOGY SYSTEMS, INC.
EXO-EXOLOGY SYSTEMS, INC. BIO-FINE MONOCHIA HA, THE BIOGRAFT LAZBRATORIES BISCANCE DECORATIVE PRODUCTS, INC. BICHOFFICE INC. BIOSELL PAC. EXEL PUTT BLACK A DECKER MANUFACTURING CO. BLACK & DECKER MANNAC BLACKET PROTHERS, INC BLACKETOCK COMPANY BLACKETOCK COMPANY BLACKETOCK COMPANY BLATZ PAINT COMPANY BLH ELECTRONICS, INC BLM ELECTRONICS, INC
BULLEY BLECTRIC
BLODGETT MEN'ORIAL MEDICAL CENTER
BLODGETT MEN'ORIAL MEDICAL CENTER
BLUE BARREL DISPOSAL
BLUE BARREL DISPOSAL
BLUE BARREL DISPOSAL
BLUE BARREL BENNICE
BOBBY E BOLIN
BOC BROUP INC
BOCKLET TRUCK!! BOEHFRIGER & HEIM DIAG, INC. BCEING COMPAN **ECEING VERTOL** BOFORS LAKEWAY. BOHALLEAT TRANSTER BOHE ALLMANUM BOISE CASCADE CORPORATION ECHE ENGINERRING CORP. ECHNIESELL INC. ECONS ECX CO. ECOTH, INC. ECOTZ XANUFACTURING ECOTZ MANUFACTURING
ECREEN & REVINTON
BORDEN INC. CHEMICAL DIVISION
BORDEN INC.
ECREEN INC. LEVEY DIVISION
ECREEN INC. LEWICALS, INC.
BORGHARNER CORP. EORE-WARNER CORP. BYRON JACKSON D BORIS TRUCKING BOPO ICH OF WALLINGTON EORSCYOFF & ASSOCIATES, INC. BOSTITCH, INC. ECSTON AND MAINE RR CORP. BOSTON CITY HOSPITAL

BOSTON EDISON BOSTON INSULATED WIRE & CABLE SYST BOSTON WHALER INC EDIALDER SCIENTIFIC COMPANY POUMA-DETTEN BOURNS, INC. BOY'ES SEALFAST BOYMAR INSTRUMENT CORP. BOYMAR INSTRUMENT CORP.
BOYMENDADY, IV.A.
BOYMEN GALVANIZING CO.
BOYERS GALVANIZING CO.
BOYMARY, INC.
BRADIZING DAMINIC CORPORATION
ETADY TRUCK PARTITIOS & LETTERING CO.
BRAMER KITCHENSEGAMER CO. ETADON C.
ERAMMER CONSTRUCTION
ERAND-REX COMPANY
PRASELMAN CORP.
BEFNEMAN INC. PRASPLMAN CORP
BEFINEWS INC.
BYSINGS EXCAVATION
ESSINGS EXCAVATION
ESSINGS TANK COMPANY
ER AN CONSTRUCTION
ESTOSEPORT ERASS COMPANY
EX DOSEPORT MACRIME
BRIDGEPORT RENTAL & OIL SYCS., INC.
BRIGGS MANUFACTURING COMPANY
ESIGHT-O-INC BRIGGS MANUFACTURING COMPANY
BRIGHT-O-NIC
BR BROCKHOUSE CTRR-DOLLMELY
BROCKIAY GLASS
BRODEY AND ERODEY
BROOK PLATING COMPANY
BROCKING SHOCKING
EROTHER'S ELECTION
EROTHER'S ELECTION
BROWN A BYSELLOW
BROWN A RESTLOW
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BROWN FAMILY IND BROWN FOR ANY (PSCD) BROWN FOR ANY DISTILLERY BROWN PASSTELS BROWN SHOE CO. BROWN STONE INN BROWN YOUNG BROWN YOUNG BROWNING FERRIS IND. CHEMCAL SERV BROWNING FERRIS IND. CHEMCAL SERV BROWNING FERRIS IND. OF ITEM, INC. BROWNING FERRIS INDESTRIES OF LABOWNING FERRIS INDUSTRIES INC. BROWNING MANUFOTURING COMPANY BROWHILL FURNITURE HOLDSTRESS BRUBAKER TOOL CURPURATION BRUCE A WHITTEN BRUCE BARRON BRUCE CARTAGE CO.
BRUCE DIALACAD CORPORATION
BRUCE EDWARDS
BRUCE FOX
BRUCE HAMILTON BRUCE KENNEDY SAND & GRAVEL BRULIN & CO., INC. BRUNDAGE
BRUNING PAINTING COMPANY
BRUNING PAINTING COMPANY
BRUNING GRANTHAM, CHOWER & HEWES
BRUNS PROS. CONT. INC.
BRUNSWICK CORP., MACGREGOR DIV.
BRUNSWICK CORPORATION
BS & B ENGINEERING COMPANY
BSC BYOUSTRIES
BT ENERSY COOP
BUPOSE O'L COMPANY, INC.
BUCKS OF UPLAND
BUCKET STUP, INC.
BUCKET STUP, INC.
BUCKEYE CELLULOSE CORPORATION
BUCKEYE DISPOSAL COMPANY, INC. BRUNDAGE BUCKEYE DISPOSAL COMPANY, INC. BUCKLEY OIL COMPANY OF CALLAS BUCKMAN LAGRATORIES, INC. BUCYRUS ENE

BUCYRUS ERIE COMPANY
BUFFALO MOLDED PLASTIC, INC.
BUFFELEN WOODWORKING COMPANY
BUILDING TECHNICIANS COMPANY
BUILDING TECHNICIANS COMPANY
BUILDING TECHNICIANS COMPANY
BUILDOG OIL CO.
BUNDY CORP.—TUBING DIV.
BUNDY CORP.—TUBING DIV.
BURINGER RANO—ELECTRA CORP.
BURINGER RANO ELECTRA CORP.
BURINGER RANO ELECTRA CORP.
BURINGER RANO EDISON HIGH SCHOOL
BURINGETON MORTHERN, INC.
BURINGER COSCOOL
BURINGER COSCOOL
BURINGER COSCOOL
BURINGER COSCOOL
BURINGER COSCOOL
BURINGOOD FRODUCTS CO., INC.
BUSCH'S GARAGE
BUSCH'S GARAGE
BUSCH'S CARAGE
BUSCH'S

C & D BATTERIES DIVISION C & F STAMPING COMPANY, INC. C & H DEVELOPMENT CAMOIL DISTRIBUTORS CASMOTORS C & S MOTORS
C & V PART
C. GEORGE LAND RECLAMATION TRUST
C.D. COTTRELL COMPORATION
C.D. PATRICK AND COMS
C.E. CRADLEY LAD, EXC.
C.E. IRVALCO
C.E. LINANCO
C.E. LINANCO
C.I. COCORTE CHEMICALS, INC.
C.I. ROGERS CONSTRUCTION CO.
C.I. MAITHAMMY & SONS CORP.
C.M. LACORATION
C.M. LACORATION
C.T. CORPORATION
C.T. CORPORATION
C.W. ZUMBEL COMPANY
C.W. ZUMBEL CO.
C.P. TELEPHICNE COMPANY WEST VIRGINIA
C.C. SUFFLY CAP TELEPPICNE COMPANY WEST VIRGINIA
C-C SUPPLY
CAPOT CORPORATION
CAPEURY COMPANY
CAPOT COMPANY
CAPOT COMPANY
CAPOT COMPANY
CAPOT COMPANY
CAPOT COMPANY
CALON MEDICATION
CAL-PURAN METALLUPGICAL SERVICES
CALON COMPANY
CALON COMPANION
CALON COMPANY
CALIFORMA AVETTON COMP
CALIFORMA FIRST DELETS COMPANY
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CAMPAR, E.O.
CAMPAS COMPANY, P.O.
CAMPAS COMPANY, P.O.
CAMPAS COMPANY, P.O.
CAMPAINED THE THROMIC CORPORATION
CAMPAINED FOR A MAD LACQUER COMPANY
CAMPAN MADE
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CANULTIAN POREST PRODUCTS LIMITED

CALUIDYNE-CEUTCIA CORP

CANNON'S ENGINEERING CORPORATION CANNON'S INC. CANNON'S INDUSTRIES, INC. CANRON, INC. CAPCO TRUCKING CAPE CO. CAPE FEAR WOOD PRESERVING CO., INC. CAPITAL CHEMICAL COMPANY CAPITAL CIRCUITS CORP. CAPITAL MAGNETICS CAPITOL GREASE COMPANY CAPITOL MAGNETICS CAPITOL MANUFACTURING CO. CAPITOL MOLDING CAPPER, NEAL LAND & DEVELP, CORP IN CAPRI PUMPING SERVICE CAR-GO BATTERY COMPANY CARSORUNDUM CARDINAL INDUSTRIES CARGILL, INC.
CARL P. WALLACE & COMPANY
CARL P. WALLACE LAND TRUST CARL RAY BARKER CARL SITERA CARL'S EXXON CARLING NATIONAL BREWERIES, INC. CARLISLE CORPORATION CARLISLE SCREW CORP. CARLISLE'S CARLSON PLASTICS CARMAN SCHOOL DISTRICT CAPILIE LA MANZO
CAFILICATOY CORPORATION
CAFILLATION COLIPANY CATINATION COMPANY
CATOL F. FRICE
CATOL M. HAMBY
CAPOLAMN COMPANY
CAPOLAMN FAY
CAPO CATTOLL FRODUCTS, INC.
CART CC INTOL CORPORATION
CARTER PAINT CO., INC.
CARTER WALLACE, INC.
CARTERS'S ROAD OILING
CASCADE CHEMICAL COMPANY
CASCADE POLEMICAL CO., INC.
CASCADE POLEMICAL COMPANY
CAST PORGE CAST FORGE
CATALYST & CHEMICAL COMPANY
CATALYST TECHNOLOGY, INC.
CATO OIL AND GREASE CATX TERMINALS DIVISION CEA. !*IC CES RECORDS CES, INC. CECIL HEILDEBERGER CECOS
CECOS INTL
CEILCOTE COMPANY
CELAMESE CHEMICAL COMPANY
CELAMESE COATING COMPANY CELANESE COATING COMPANY
CELANESE CORPORATION
CELANESE CORPORATION
CELANESE PLASTICS & SPECIALTIES CO.
CELANESE PLASTICS & SPECIALTIES CO.
CELANESE PRODUCTS CORP.
CELLU-CRAFT, INC.
CELOTEX CORPORATION
CELTEX CORPORATION
CELTEX CHESSE COMPANY, INC.
CELTEX CHESSE COMPANY, INC.
CELTEX CHESSE COMPANY, INC.
CELTEX CHESSE TUNES
CELTEX HUDDON GAS & ELECTRIC
CELTEX LILINOIS LICHT CO:
CEL CENTIAL PARRIMACEUTICALS CENTRAL QUALITY SERVICES

CENTRAL SCREW-KEENE, A MICRODOT CO. CENTRAL SOLVENTS AND CHET "CAL CO CENTRAL STEEL PUILDING CO., INC. CENTRAL TRANSPORT CETTEALAB CENTRALAB/GLOSE UNION CENTERNICS DATA COMPUTER CORP. CENTURY MANUFACTURING
CERDEN & SON
CERPO VIRE COMPANY
CF4! STEEL CORP.
CHAINSTELAIN MANUFACTURING CORP.
CHAINSTELAIN MANUFACTURING CORP.
CHAINSTELAIN MANUFACTURING CORP.
CHAINSTELAIN AUTO GENERATORS
CHAINSTEL CHAINSTEL CO.
CHAINSTEL CHAINSTEL CO.
CHAINSTEL PASSES CHAMPION PAFER CHAMPION SPARK FLUG COMPANY CHAMPION STEEL COMPANY CHAMPIAIN CABLE CORPORATION CHANCELLOR AND OGDEN, INC. CHAP LOCKHAST CHAPMAN INCUSTRIAL FINISHES, INC. CHAPITAN LATES CHAPITAN MANUFACTURING COMPANY CHAPDON RUEZER CO. CHARDON RUEDER CO.
CHARLES A. & GLORIA A. RICHARDS
CHARLES BERLIN
CHARLES DORNSTEIN
CHARLES DIAL
CHARLES E. ZEISLOFT TRUCKING
CHARLES F. BERGESCH, II
CHARLES F. GERRIAN
CHARLES GEORGE TRUCKING CO., INC.
CHARLES L. HAURING. S.R.
CHARLES L. HAURING. S.R. CHAPLES IL HAWRINS ST. TO CHAPLES IN DEPITCH CHAPLES IN DEPITCH CHAPLES IN MOTION CHAPLES IN MODIFIELLID CHAPLES IN MODIFIELLID CHAPLES PRICE CHAPLES PRICE CHAPLES PRICE CHAPLES PRICE INC. CHAPLES STRUCTURED CORPORATION CHAPLES TANKED CORPORATION CHAPLES WILLS CHAPLE OF PRAYER INC. CHAPLEYOM PUDLIC SCHOOL DISTRICT CHAPLE AND COMPANY CHAPS BAS COMPANY CHAPS ENDOUCTS CO. CHAPS SHAWARUT CHECKER MOTIONS CORPORATION CHELSEA GRIMSING COMPANY CHEM COST INC. CHAFLES L HAWKE'S ST CHEM CREATIONS, INC. CHEM LAB CHEMICAL
CHEMICLEAN CORPORATION
CHEMICLEAN CORPORATION
CHEMICLEAN SWAP-TITE
CHEMICHIE (KOPPERS MAYS)
CHEMICHIE COEP
CHEMICHIE COEP
CHEMICHIE SERVICES, INC.
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CHEMI CHEMOUID DISPUSAL INC.
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CHEMOUIL POLILITION CONTROL

CHERRIAL ROLLINERY SYSTEMS, INC. CHEMICAL SOLVETITS CHEMICAL STRIFFE & CHEMICAL SYSTEMS, INC. CHEMICAL SYSTEMS, INC.
CHEMICAL WASTE DISTORAL
CHEMICAL WASTE MANAGEMENT, INC.
CHEMICAL WASTE MANUEL CITATION.
CHEMICALS & MINERVLIS FEEL/MATION
CHEMICALS & MINERVLIS FEEL/MATION
CHEMICALS & CHEMICALS
CHEMICALS & CORP.
CHEMICAL CORP. CHEMINE OTER.
CHEMINE CORP.
CHEMINE CORP.
CHEMINE CONTROLLEG.
CHEMINE CO. INC.
CHEMINEL AN SERVES. INC.
CHEMINEL AN SERVES.
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CHEMINEL SCA CERTICIES. CHEMITAGE SCA SERVICES CHEMITAGN CORPORATION CHENTHON INDUSTRIES CHEMICON NEEDCAL PRODUCTS CHER FUNICS INC. CHATTEY SEMI CONDUCTOR CHERTY TRUCKING
CHESTNUT HILL FEALTY TRUST
CHESTNUT HILL FEALTY TRUST
CHEVEON CHERCAL COMPANY
CHEVEON USA FIX.
CHEVEON USA FIX.
CHEVEON USA FIX.
CHEVEO EFFECE AND IRON
CHEVEO LOOP AUTHO TERMISMING
CHEVEO LOOP AUTHO TERMISMING
CHEVEO NORTHANELTERN RALLFOAD
CHEVEO ROOK ICLAND 3 PROFFIC RR CO
CHEVEO FOCK ICLAND 3 PROFFIC RR CO
CHEVEO TITLE 3 TRUST
CHECTAIN OIL CO.
CHEUDRES PROPUCTS COMPANY, INC.
CHEUDRESS ROYALTY COMPANY
CHEOFAMICS INC. CHERRY TRUCKING CHOMERICS, INC. CHRIS CRAFT ROUCTRIES CHRIS CRADER CHRIS GRASER WOODWICKING CHRIST HOSPITAL CHRISTINE FARRELL CHECK ALLOY DIVISION CHROMIUM COMPANY, INC. CHROMIUM PLATING COMPANY CHROMIUM PLATING COMPANY
CHRYSLER CORP.
CHUCKS SEPTIC TANK SERVICE
CHURCH OF GOD
CIBA-GEIGY (REN PLASTICS DIV.)
CIBA-GEIGY CORPORATION
CIMARRON MANUFACTURING COMPANY
CINCHNATI EOX & PLASTICION CO.
CINCHNATI FIDERGLASS. INC.
CINCHNATI MILACRON CHEMICALS, INC.
CINCHNATI MILACRON MARKETING CO.
CIRCUIT SERVICES CIRCUIT SERVICES CIRCUIT WISE INC. CIACUITS, INC. CISSEL MANUFACTURING COMPANY CITATION HOME CITGO PETROLEUM CORP CITIES SERV OCCIENTAL PETROLEUM CITIES SERVICE CIL AND GAS CORP CITIES SERVICE TECH. CENTER CITIES SERVICES CITY AND COUNTY OF DENVER CITY INVESTING CO. . . CITY MACHINE CITY OF ASHTABULA CITY OF ASHTABULA
CITY OF COLBY
CITY OF COLDRADO SPRINGS
CITY OF CONNEAUT
CITY OF DENVERVIGEENHOUSE
CITY OF DENVERVIGEENHOUSE
CITY OF DENVERVIGEENHOUSE
CITY OF ENGLSWOOD
CITY OF GOOLES
CITY OF GOOLES . . . CITY OF INDIANAPOLIS CITY OF IONIA CITY OF JACKSONVILLE CITY OF KENTY/OOD

CITY OF LAKEWOOD CITY OF LOS ANGELES CITY OF MARCHEFLD CITY OF MENTHS CITY OF MEMORIS
CITY OF MINISTRADOUS
CITY OF MINISTRADOUS
CITY OF MINISTRAT
CITY OF MINISTRAT
CITY OF MINISTRAD
CITY OF STEVENS FONT
CITY OF TIDMAS CITY
CITY OF TIDMAS CITY
CITY OF TIDMAS CITY
CITY OF TIDMAS CITY CITY OF THOCHTON
CITY OF WEST CUSTER
CITY STUR STRACES, INC.
CURICULTO LOC.
CULTO LOC.
C CLEAN VENTURE
CLEAN VENTURE
CLEAN VENTURE, INC.
CLEAN VENT REVIOLED, INC.
CLEARING, R. F.
CLEA CLEVE RETER CLEVELATE ELECTRIC ILLUMINATING CO. CLEVE RECER
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COMMET CILEMICAL CO., INC.
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COMMETCIAL FILTERS DIV. KENNECOTT
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COMMERCIAL SHEARING, INC.
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COMMERCIAL STEEL TREATING CORP.
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EMERSON ELECTRIC CO.
EMERY INDUSTRIES, INC.
EMF CORPORATION EMHART CORPORATION EMIL STEVENS **EVICTION** EMPIPE CONTRACTING COMPANY **ENCO ENERGY CONVERSION DEVICES** ENERGY RESOURCES COMPANY INC. ENGELHARD MINERALS & CHEMICAL CORP. ENGINEERED MOTOR PRODUCTS, NO. ENGINEERING ENTERPRISES ENGINEERING RESEARCH, INC. ENGINEERING RESEARCH, INC.
ENVIRONMENTAL CONS. & CHEMICORP.
ENVIRONMENTAL CONSERVATION SYSTEM
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ECURIENT RELEVAL COMPANY
ERDANL BROTHERS TRUCKING, INC.
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EUREKA FIRE UNIE COMPANY
EUREKA TOOL COMPANY
EVAN'S ELECTRIC SERVICE CENTER
EVAN'S CHEMISTICS INC
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FAIRCHILD CAMERA & INSTRUMENT CORP
FAIRCHILD SEMICONDUCTOR
FAIRCHILDS INDUSTRIES-STRATOS DIV.
FAIRFIELD TEXTILE COCPORATION
FAIRMONT RAINARY MOTORS DIVISION
FAIRMAY MICHOTORIS FACET CORP.

FAITHWAY INCUIDITIES

FAMERS POA FANSTEFL, INC. FARHMARCO

FARADAY, I'C. FARINA ETOS.

FALLETTA EXCAVATING AND PAVING CO

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FARILEY INDUSTRIES, INC.
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GARA NICKERSON, EEO.
GATY WATSON
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GENERAL ELECTRIC COMPANY GENERAL ELECTRIC OPEC, MOTORS GENERAL EXCENSES
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GENERAL NETALS OF TACOMA, INC.
GENERAL METALS, INC.
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GENERAL OIL CO GENERAL POLYMERS
GENERAL PORTLAND, INC.
GENERAL PRINTING CO.
GENERAL PRINTING INK
GENERAL REFACTORIES CO.
GENERAL RUDGER AND TIME COMPANY
GENERAL SCANNING INC.
GENERAL STELL & MIRE, CO # 17
GENERAL TELEPHONE CO. OF CALIFORNIA
GENERAL TIME & RULDER COMPANY.
CONSTAL VENTER MAG. CO
GENERAL YAMEHOUSE # 7
GEREPAL WOODSHORK AND LUNGER
GENERAL STATEM COLLING GENERAL TELETHOLOGY COLLOF CALIFORNIA GENERAL TIME & FAMILIER COMPANY. GENERAL VINCET MITEL GENERAL MITEL
GENEVA PUDER COMPANY
GENEVA WASTE & PAPER COMPANY

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GEOCHEM, INC.
                                           GEONAUTICS, INC.
GEONETICS CORPORATION
                               CONTINUE CONFORMION
CEOPTIVEICAL RECEARCH
CEOPTICE LE COMPANY
CEORGE EL CAMPA
CEORGE EL LEAMY
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CEORGE G. CAMPA

GEORGE F. CAMEY COMPANY
GEORGE G. GADEY COMPANY
GEORGE H. V. J.
GEORGE S. COMME COMPANY
GEORGE S. COMME COMPANY
GEORGE S. COMME CHEMICAL CO., INC.
GEORGE S. COMME CHEMICAL CO., INC.
GEORGE W. C. J.
GEORGE W. J.
GEORGE W.
GEORGE
                  GLYCO CHIMPAILS, INC.
GODDAND'S FEMILIFING SERVICE
GODFREY MEG. CO.
GOTRES ADRESCH
GOTRE MIC.
GOLD COAST O'L COOP
GOLD FIELDS MILITING CORPORATION
GOLD SHIELD SOLVEITS
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COMED, INC.
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GRACE CARLOADING, INC.
            GRACO, INC.
     GRAMAN ELECTRONICS
GRAMAN MANUFACTURING CO., INC.
GRAMD LAYES CONTAINER CORP.
GRAND RAFIDS DIE CASTING COMPANY
GRAND RIVER RUDGER & PLASTICS CO.
GRAND TANCK VÆSTERN PAULTGAD
GRAND TANCK VÆSTERN PAULTGAD
GRAND TANCK PAULTGAD
GRAND GRAND TANCK PAULTGAD
GRAND GRAND GRAND OF PUBLIC WKS
GRAND TO UNITY BOARD TANCK
GRAND TANCK
GRAND TANCK

            GRAHAM ELECTRONICS
GRAY FOND REALTY TRUST
GRAY SLAY
GREAT PAYE TRAILERS
GREAT PAYES TRAILERS
GREAT PAYES TRAILERS
GREAT PAYES TRAILERS
GREAT PAYES CONSTRUCTION INC.
GREAT LAYES CASTRAIS. CO.
GREAT LAYES CASTRAIS. CO.
GREAT LAYES CASTRAIS.
GREAT LAYES STEEL CO.
GREAT LAYES STEEL CO.
GREAT PLAINS DAG CORP.
GREAT CONTINENT UNTO COMPANY
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            GRAY FOLD REALTY TRUST
               GRAY SLAY
            GULF COAST FREHAIX TRUCKING COMPANY
       GUIF CORST PRE-MIX TRUCKING COMPAN
GUIF CONTAINES
GUIF FILET SUPPLY VESSELS, INC.
GUIF CIL CREPIOALS CO
GUIF OIL CORPORATION
GUIF RESOURCES AND CHEMICAL CORP
GUIF FOUTH PETROLEUM CORPORTION
GUIF STATES UTILITIES COMPANY
          GULTAN INDUSTRIES INC.
GULDESON BROTHERS TANKERY
            KOUR IL YESTEVIA
            CUY V. ITHEUSON
          GWE YEOLYN M. STRINGFELLOW
       H& HINDUSTRIAL
H& HISTALS
H& MICCERTSON COMPANY
H& ICHICOLLING
H& S CHIMCOLLING
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H& S. CTOCKER CO., PAG.
H. C. THAT ER COMPANY
H. S. CTOCKER CO., PAG.
            H. S. CTOCKER CO., MED.
H. VILLIAND FIETDE
H.A. L'CLITEGERY COMPANY
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HLR. FULLER COMPANY
                     H.F. PUTCHONS
H.K. POSTER COMPANY, INC.
                       H.M. LIQUIDATING CO.
                       H.S. CROOKER CO., IN
                       H.S. GRANUER OF LEOMINSTER, INC.
                       H.W. LCUD COMPAIN
                       HAH POSERTSON CO.-CONNERSYLLE DIV
                     HE''S PRUM
                       H-C INDUSTRIES
                     HAZETZ AUTO FAERLO CONDANY
HAZETOMASON, INC.
                       HUYS CARRETT, INC.
                   HAD COTABLIVITION
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                       HALCON RESEARCH & DEVELOPMENT
                   COUP.

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                     HATE'S SERVICE AND SUPPLIES
                   HALLIEUTTON CLASPANY
PALLIEUTTON SERVICE COMPANY
            MALLEUMTON SERVICE COMPANY
HALOCARBON PRODUCTS CORPORATION
HAISTEAD INDUSTRICS
HAMICIAN EROTHERS, INC.
HAMICIAN EROTHERS, INC.
HAMICIAN EROTHERS, INC.
HAMICIAN EROTES CO., INC.
HAMICIAN MACHARERY, INC.
HAMICIAN MACHARERY,
                       HALOCARBON PRODUCTS CORPORATION
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IND. FULLER ADHEOVES CO.

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HAZEN PAPER COMPANY HAZEN CESEA ICH
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HE DEEDN MANUFACTURING CO.
HELEVA CHERICAL COMPANY HELEVA LAYDFILL INC
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HEIM & VILLAGER HEVIOCK CEMICONDUCTOR CORPORATIONEN TOXICE LEGITIONICS
HEMPRIX WERE & CABLE CORPORATION HEMPRIX COMPARENCE PRODUCTS DIVISION
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HUNTY DEY HEYAY ENGLES
HERY FORD HOSPITAL
HENRY FRUECHTENICT
HEMRY H. CLAUSSEN HEMRY LEATNER
HINEY LICK
HENRY AL CARR. INC. Hit key tischler
HORRY IV. PEAVY
HENTZEN CHEMICAL COATINGS, NO.
HERBERT CHEMICAL COUSENCO
HERREATSONS, INC. HERROFFIA
HEPOILES CHEMICAL CO. HEPOILES, INC.
HESOICE INC.
HERF JOHES-CARNATION COMPANY HERE YN MILLER, INC.
HUDSELL CARRON WIG
HERVETTE CONFORTION HERVEDOCF FOTULES
HERO CEATHER INC.
HESCO MANUFACTURING CORPORATION HESCO PARTS CORP
HESS OIL & CHITCHICAL CORP.
HEWLETT PACKARD HEXCEL CORPORATION
HEXCEL SPECIALTY CHEMICALS, INC.
HEXEL FIXE ORCANIO INC. HI PURE CREMICAL
HI-TEX LIGHTING DIVISION
HIGGINS DISPOSAL SERVICE, INC. HIGHWAY DISPOSAL
HILLIPOM
HILSINGER CORPORATION HIRSHFELD PRESS
HITCHINER MANUFACTURING CO., INC. HOBART CORPORATION
HOECHST FIZERS INDUSTRIES
HOERNER VINLOGRECHAMPION INTL HOFFMANLAROCHE INC.
HORGESANG FOUNCATION
HOLBROOK AND SON HOLCOXED & HOKE MFG. CO. INC.
HOLDEN FACIFIC CORP.
HOLDEN SANITATION HOLDAY IVN
HOLLAND HITCH COMPANY
HOLLAND THREAD MFG. CO., INC. HOLLEY CARBURETOR
HOLLINGWORTH SOLCEPLESS TERMINAL
HOLLISTON MILLS, INC.
HOLLY CONTAINERS, INC. +
HOLLYWYDOD MARINE
HOLYO'E CARD AND PAPER
HOLLESTAND DURING COMPANY
HONORAGE FRANCIS X PELLOTTI HONORAGE FRANCIS X PELLOTTI HONORAGE GEORGE CORNORS HONORAGE GEORGE CORNORS
HONOROUS CONTROLLAND
HONORACLE GEORGE CORLIGGS HONORACLE JOHN S. DELANGIER
HOOD PIDUSTRIES, CIC.
HOOKER CHEMICAL & PLASTICS CORP. HOOSER SOLVENTS & CHEMICALS CORP.

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HOOVER UNIVERSAL INC.
        HOOVER/LIB SOLVENTS
        HOPE NATURAL GAS COMPANY
                    OPKINS AGRICULTURAL CHEMICAL CO.
      HOPY/OCD RETAINING COMPANY
HORMAN & SON, A
HOSPAL MEDICAL CORP
        HOULIHAN LURSERY COMPANY, INC
        HOURIGARL KLUBER & SPOHRER ASSOC.
      HOUSEHOLD MANUFACTURING INC.
HOWARD & CATHERINE MOYER
     HOWARD FUEL CO.
HOWARD INDS., DIV. OF MISL INDS.
        HOWARD WILLER CLOCK COMPANY
HOWARD LIVE ER CLOCK COMPANY
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HER CONSTRUCTION CORP.
HUBBARD HAVE CHEMICAL CO.
HUBBARD HAVE COMPANY
HUBBARD CHEMICAL CORPORATION
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HUBBARD COMPANY

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      HY-ROAS PAINTO, INC.
HY-LEVEL/LIB. COLVENTS
HYPERID SYSTEMS CORPORATION
      FATEUD CORPORATION
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     MODRAULOS UN COMPENMANUPA
MODRO-CHEM CERVICE
MODRO-TECH CONFORATION
MODRO-TECH CONFORATION
MODRO-CHEM
MODRO-CH
          HYDROVAC
          HYER HARDWARE MANUFACTURING CO.
          HYGRADE FOOD FRODUCTS CORP.
          HYT. IAN EUFOFF
          HYSTER COMPORATION
        HYTEK FINISHES CO., CRITON TECH.
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I & J INDUSTRIAL PUMPING CO.
I.M.C. MAGNETIC CORP.
I.U.
I.W.D. WASTE, INC.
ILFORD INC.
ILLI:: O'S EPONZE CO
ILLINOIS CENTRAL GULF RAILROAD
ILLINOIS TOOL WORKS, INC.
ILSCO CORPJON, OF BARDES CORP.
I'C
INC CHEMICAL GROUP
IMAC CORPORATION
RIPERIAL ADHESIVES & CHEMICAL, INC.
IMPERIAL CLEVITE, INC.
INTERIAL DISTRIBUTION SERVICES, INC.
IMPERIAL KRUPE COMPANY
IMPERIAL MANUFACTURING CO., INC.
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IMPORTICO INC.
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IND OIL TANK & LINE CLEAN
              INDEPENDENT IRON & METAL COMPANY
              INDEPENDENT NAIL INC.
              INDEPENDENT PETRICCHEMICAL CORP.
           INDEPENDENT TRUCKING
INDEPENDENT WASTE SYSTEMS, INC.
INDIANA DESCO, INC.
        INDIANA MILLS
INDIANA STATE HIGHWAY COMMISSION
INDIANA STATE HIGHWAY DEPARTMENT
              INDIANA STATE UNIVERSITY
              INDIANA UNIVERSITY
              INDIANAPOUS POWER & LIGHT
           INDIAMPOUS FARER COMPANY
INDIAMPOUS STAR & NEWS
INDUS VALEEL
              INDUST-FI-CHEM
           INDUSTRIAL & COMMERCIAL REMOVAL SER INDUSTRIAL BLAST OIL COIL CORP. INDUSTRIAL CHEMICALS CORP
              INDUSTRIAL DISPOSAL COMPANY
        INDUSTRIAL DISPOSAL COMPANY
INDUSTRIAL DISPOSAL SUPPLY, INC.
INDUSTRIAL ELECTRONICS RUCBER CO.
INDUSTRIAL ENGRAVING CO., INC.
INDUSTRIAL EXCESS LANDFILL INC.
INDUSTRIAL FAIISHERS OF KENTUCKY
INDUSTRIAL HAULERS
INDUSTRIAL FRISHERS OF KENTUCKY
INDUSTRIAL HAULERS
INDUSTRIAL LASORATORIES COMPANY
INDUSTRIAL HAULERS
INDUSTRIAL HOUID WASTE DISPOSAL
INDUSTRIAL FRIPOLEUM DISTRIBUTORS
INDUSTRIAL FEITPOLEUM SPEC, INC.
INDUSTRIAL FEITPOLEUM SPEC, INC.
INDUSTRIAL FEOCESS CHEMICAL CO.
INDUSTRIAL FEOCESS CHEMICAL CO.
INDUSTRIAL SEPRENCE
INDUSTRIAL SUBBRICACE
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           INSPECTATION CENTER
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     INLAND MANUFACTURING, INC.
INLAND SPECIALTY CHEMICAL CORP.
INLAND STEEL CONTAINER CORP.
INLAND TRANSPORTATION
INLAND MATERS
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INSTEL CATA CORP.
INTEL CATA CORP.
INTEL INDUSTRIAL CONTRACTORS
  INTER TATA CORP.
INTER LATA CORP.
INTER CITY SYSTEMS
INTERCONTROL TRANSPORTATION CO.
INTERCO ASTAL CHEMICAL
INTERCONTMENTAL MFG CO.
INTER CORPORATION
INTERNATIONAL PROPAGE BROKERS CORP.
INTERNATIONAL PROPAGE BROKERS CORP.
INTERNATIONAL PROPAGES MACHINES
INTERNATIONAL MINERALACHERICAL CORP.
INTERNATIONAL FACIONES OF INDIANA
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INTERSTATE LEAD COMPANY, ILCO, INS.
INTI, STEMOL, A EMERGING CO.
INTINA-CITY WASTES MATERIAL COMPANY
        INTO CONTRACT TO ASSESS MALES AND COMPANY
INTO CONTRACT AND COMPANY, INC.
INV. S. OTTOS HOLDING COMPANY, INC.
IONIO CHEMICAL CO.
IONIOS, INCOMPORATED
          IOMA HOWER & LIGHT CO.
  IOWA POWER & LIGHT CO.
IPSO
PRO FREES
IRON CATY FUELS, INC.
IRON CATE COATS.
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        ITT CORP.
ITT HAMBOCK
ITT NORTH ELECTRIC COMPANY
ITT ROUGH ELECTRIC COMPANY
ITT SEM - DOUGHOUSED
          ITT UNITED PLASTICS DIVISION
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          IVAN D. HOAGLAND
          INC INDUSTRIAL COAINGS, INC.
     JA 1570 LESVO & SUPPLIES, INC.
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        J. F. COUTH AND TO A MOTOR AND COMPA
     J. F. LECTLED SANTATION
J. H. ECA, ER AND COMPANY
J. H. DAY CO.
J. JOSEPHICON, IMC.
J. LAY. J. J. COMPANY, INC.
J. LAY. J. J. COMPANY, INC.
J. M. ACCOMPACS SHIPBUILDING CO.
J. R. MASSON LD
J. BOSEL T. CANNON
I. T. MATHEWS
J. W. NEATHAN
LC. SCHEEPER
J.E. WOOD COMPANY, INC.
J.F. KERNS INDUSTRIES
J.H. BAYTER AND COMPANY
J.H. MODORD WINN, INC
J.H. MODORD WINN, INC
J.H. WIN, INC., WINCHESTER PLANT,
J.H. WIN, INC., WINCHESTER PLANT,
J.H. WIN, INC., WINCHESTER PLANT,
J.H. LAID COMPANY, INC.
J.C. C. ELON MARINE
J.C. B. SHER AND ASSOCIATES
J.S. C. EMICAL CO.
J.T. SAKER CHEMICAL CO.
J.T. SAKER CHEMICAL CO.
J.T. CHEMICAL CO.
J.T. CHEMICAL CO.
J.M. DARGOTTH COMPANY
J.L. PETER LEUM SERVICE, INC.
J.M.C. CAPLISO
J.M.C. COESIGER TRUCKING
J.C. K. C. P. SAKER TRUCKING
J.C. K. P. SAKER TRUCKING
J.C.
          J. T. MATTHEWS
          JACK UNFAL
JACK NUMBER
JACK P. CEPONE
        LACK P. GERONE

LACK TEB

             TAN TO P. DAY & CO.
          JAMES B. KLEHEIMER III.
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JAN THE CROSS

JAMES E GALLAGHER

JAMES E. MONULTY JAMES GEORGE JAMES P. HORAN INC. JAMES PETERS COMPANY JANES GA MOCLURE JAMES R. O'CONNELL JAYES RIVER CORP.-BROWN CO. JAMES RIVER CORP. FOCHESTER, INC. JAMES RIVER, MASS INC. LUYES STANCERUP AMES VARITIEN JANAR CONTANY, INC. JANCO SALES, INC. JANE DOM KYLE JANESVILLE PRODUCTS MISSO JURYIE PLANT MFG., CO. JARMS CUTTING TOOLS JASPER CHEMICAL JACKER ELECTRONICS MFG. JALLELECTRIC COMPANY JEAN PROAN JESN ELLEN CALLAHAN JEFFYMO RANCH, INC. JEFFROAT, INC.
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JEFFRSON COUNTY BOARD OF EDUCATION
JEFFRSON HOMEBUILDERS, INC.
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JERSEY STATE POWER EQUIPMENT MFG.
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JOHN DUSENDURY CO. INC.
JOHN E. POTOCHNY, D.M.D.
JOHN ERRICO DISPOSAL CO. JOHN FLUKE MFG. CO., INC. JOHN FOX JOHN G. MISERLIS JOHN IAPOLLA COMPANY JOHN J. DZEROOGIAN JOHN J. MISERLIS JOHN JONES JOHN L ARMITAGE & COMPANY JOHN O'ERIEN JOHN P. BAUM JOHN PAUL JOHN R. CAUFFMAN JOHN PEINER & CO. JOHN ROBERT JOHNSON JOHN SIMON JOHN T. PERSON JOHN THOMAS BATES, INC. JOHN TODD, INC.

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JONES & VINING
JONES AND LAUGHLIN STEEL COMPANY
JONES BLAIR COMPANY
JONES CHEMICALS, LINC.
JONES PIONEER
JONES-BLAIR COMPANY
JONES-BLAIR COMPANY
JONES-BLAIR COMPANY
JONES-BLAIR COMPANY
JONES-BLAIR COMPANY
JOSEPH A. KELLY, JR.
JOSEPH BLISS FULLPING JOSEPH BUISS PUMPING
JOSEPH BOWEN
JOSEPH BOWEN
JOSEPH FLOWEN
JOSEPH FLOWEN
JOSEPH FLOWEN JOSEPH COHS JOSEPH HALL JOSEPH MINS, INC. JOSEPH J. EGAN JOSEPH J. EGAN
JOCEPH J. MENN, SR. & MARY R. MENN
JOCEPH LUCAS MORTH MIERICA
JOCEPH CORUT Z EDEMING
JOCEPH SIMON A SONS, INC.
JOCEVN MIG. MID GUPPLY COMPANY
JOY MANUFACTURING COMPANY
JOY MANUFACTURING COMPANY
JUDY EOVER
JUDIAN MEMORIAL
HISTORIA BUNISTRIES INC. JUPITER IMPUSTRIES, INC. JUSTIN ENTERPRICES

K & F INDUSTRIES, INC.
K & W PRODUCTS, INC.
K & W PRODUCTS, INC.
K CHEMICAL COMPANY
K MAST COMP.
K D. LAMP COMPANY
K.C. JONES PATING CO.
K.J. CHEMI & CO., INC.
K.J. CHEMI & CO., INC.
K.J. THOMPSON TOOL CO., INC.
K.M. HOLLESON TOOL CO., INC.
K.M. HOLLESON TOOL CO., INC.
K.M. HE PLATING & METAL FINISHING
KAJSER ACHEMINUM & CHEMICAL CORP.
KAJSER STEEL CORPORATION
KALAMAZOO COLLEGE
KALAMAZOO DEPOSAL CORP.
KALAMAZOO DEPOSAL CORP.
KALAMAZOO DEPOSAL CORP.
KALAMAZOO METAL
KALAMAZOO TOWNENSE
KALAMAZOO TOWNENS

KAYSEP-FOTH CORPORATION

KCL CORP./KENNEDY CAR LINE
KEEFE ENVIRONMENTAL SERVICES, INC.
KEELER BRASS COMPANY
KEELOX MANUFACTURING CO.
KEENE CORP., CHASE-FOSTER DIVISION
KEEJE CORPORATION
KEEJE PUMPING SERVICE
KELGLO CORP KFL-GLO CORP KELLEY MANUFACTURING CO KELLWOOD COMPANY KELLY-MOORE PAINT CO INC OF COLORAD KELSEY HAYES KELSEY HAYES COMPANY, INC. KELTRON CORPORATION KELTRONICS CORPORATION KEM-O-KLEEN, NC. REM-U-RLEEN, NC. KEMP & HOFFMAN, INC. KEMPER COMPANY KEMPER, DIV. OF TAPPAN KEN HOWARD KEN HOWARD
KEN MAR, INC.
KEN-WELL, INC.
KENDALL COMPANY
KENEFAC CORPORATION
KENIES CORPORATION
KENNECOTT CORP
KENNER PRODUCTS CO.
KENNETH M. EINSEL
KENNETH M. DUNN CO.
KENNETH P. CASE KENNETH P. CASE KENNETH PIERCE KENT COUNTY DEPARTMENT OF PUB WORKS KENT FIRE DEPARTMENT KENT SCHOOL DISTRICT
KENT, ADAMS PLASTICS DIV.
KENT, ICKY ELECTRONICS, INC.
KENTUCKY PETROLEUM PRODUCTS
KENTUCKY SOUTE
KEPED CHEMICAL CORP
KEPENT S. LOSED KERMIT S. LORENZ KERMIT S. LORENZ KERR GLASS MANUFACTURING CORP. KERR MOGEE REFINING KERR-MOGEE CHEMICAL CORPORATION KERRY TIRES INC. KESSLER CHEMICAL CO. KETTERING MEDICAL CENTER KETTERING RESEARCH LABORATORY KEUFFEL & ESSER CO KEY OIL CO. KEYSOR-CENTRUY CORPORATION KEYSTONE AUTOMOTIVE PLATING COMPANY COMPANY
KEYSTONE GROUP
KDDE HERCHANDISING EQUIPMENT
KECHLER MANUFACTURING CO., INC.
KMBALL CHEMICAL COMPANY KIMBALL INTERNATIONAL INC. KMBALL PIANO & ORGAN CO. KMBERLY CLARK CORPORATION KINGSERLY CLARK CORPORATION
KING ADHESIVE CORPORATION
KING COUNTY FIRE PROTECTION DIST.39
KING OF FRUSSIA TECHNICAL CO.
KINGS / SPHALT CO.
KINGSTON PRODUCTS
KINGSTON-WARREN CORPORATION
KINGSTON-WARREN CORPORATION KRKER CHEMICAL KSTER LUMBER CO KITTINGER TRUCKING & SUPPLY K ITTNER IND. YIC3-KI SEN, INC KI'E HANDFACTURING, INC. K"" 'CO, INC. KINDE & VOGT MFG. COMPANY KNAPP KING-SIZE CORPORATION KNUTTEX COATING KN/UF FIBERGLASS KHIGHT RIDDER NEWSPAPERS, INC. KNOL FINE CHEMICAL KNOLL INTERNATIONAL INC. KNOTTS. INC KNS COMPANY KCCE INC .- OILINE

KOCH OIL COMPANY KOCIDE CHEMICAL CORPORATION KOCO-TV KOEGEL MEATS KOEHRING ATOMASTER DIV KOEHRING CO. KOHL & MADDEN PRINTING INK KOHLER COMPANY KOHLER-MCLISTER PAINT CO. KOI PETROLEUM CO., INC. KOLLSMAN INSTRUMENT COMPANY KOLMAR LABORATORIES, INC. KONDU CORPORATION KOPPERS COMPANY, INC. KORDELL INDUSTRIES KOVA FERTILIZER, INC. KRAFT INDUSTRIES KRAJACK KRAMER WASTE MATERIAL CO. KRISTA ENTERPRISES, INC. KROGER PRINTING KRYLON CORPORATION KRYPTONICS, INC. KSC SEMICONDUCTOR C/O C.T. CORP. KTK CORP KTK CORP.
KUHUMAN ELECTRIC DISTRIBUTION
KURFEES COATINGS, INC.
KURZ-KASCH INC.
KWAL PAINTS, INC.
KYANIZE PAINTS, INC.
KYRTON CIRCUITS CORP. KYSOR INDUSTRIAL CORPORATION KYZOR INDUTRIES

L& J DRUM CO. LA N RAILFOAD

LA S BEARING COMPANY

LA CLARKE & SONS, INC.

LF, R. KNUDSEN COMPANY L P. COVELT CO. L PERRIGO COMPANY L.T. WILL JR. LE CARPENTER & CO. LF. FALES MACHINE LG. BALFOUR COMPANY LM.C.P. INC. LO.M. CORPORATION LO.M. CORPORATION
LA GRANGE LABORATORIES, INC.
LA POINTE INDUSTREIS
LABEL CRAFT. INC.
LABELON CORP.
LACKAWANNA REFUSE REMOVAL. INC.
LAKE UNION DRYDOCK
LAKE CHAPLES REFINING COMPANY
LAKESIDE INDUSTRIES (MARINE ASPHALT
LAKESIDE REFINING COMPANY
LAKEVIEW DISPOSAL LAKEVIEW DISPOSAL
LAKEVIEW MEDICAL CENTER
LAKEWAY CHEMICAL COMPANY
LAKEWAY CHEMICAL STOFORS NOBEL INC LAKEWAY, INC.
LAMBEL CORPORATION
LAMSON & GOODNOW
LANCASTER METALS, INC. LANCE MILLIMAN TRUCKING LANG RETORATION LANGER TRANSPORT CORPORATION LANTHIER FOUNDRY AND MACHINE CO. LAPATA OIL LAPEER FABRICATORS, INC. LARO COAL & IRON CO. LARRY C. BRUCE LARRY E. LEVY LARSEN INDUSTRIES LASALLE SYS-T-MATION
LASKIN WASTE OIL SERVICE LAU INDUSTRIAL LAUR SILICONE RUBBER COMPOUNDING IN LAW MOTOR FREIGHT, INC. LAW MOTOR PREISH, INC. LAW MAREHOUSES, INC. LAWRENCE ELECTRONICS LAWRENCE INDUSTRIES LAWRENCE INCFADDEN CO.

LAWSON PRODUCTS INC. LAWTER CHEMICALS INC. LAWTER INTERNATIONAL INC. LAWTER INTERNATIONAL INC.
LAWTON PLATING OCCUPANY
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LEICH ROOUTS LEGANO INDUSTRIES
LEGANO INDUSTRIES
LEGANO TESTING CO. (GLOSE)
LEND LEASE TRANSPORTATION CO.
LENG MANUFACTURING COMPANY, INC.
LENGRI REFINISHING COMPANY LEO C. MELLACON LEONARD DORSEY LEGIVISO E. JOHNSON LECHARD FORESTER LEPAGES INC., A SUBSIDIARY OF LEPOY MALLENBERGER LESCOA LESTER L. COX LESTER IL COX
LEVER EROTHERS COMPANY
LEVECTI CHEMICALS AND PLASTICS
LEWIS CHEMICAL CORP.
LEXALITE INTERNATIONAL CORP
LIBERTY IPON AND METAL COMPANY
LIBERTY SOLVENTS AND CHEMICALS CO.
LIBERTY TRASH SERVICE
LIBERTY WASTE DISPOSAL COMPANY
LIBERTY WASTE DISPOSAL COMPANY LIEGE LIFE SAVERS INCAVASISCO BRANDS LIGGETT GROUP, INC. LIGHTMAN DRUM CO., INC. LIGHTMAN DRUM COMPANY UGHTMAN BRUM COMPANY
UGON NATIONALY/IDE
ULLY CHEMICAL PRODUCTS INC.
ULLY INDUSTRIAL COATING, INC.
ULYBLAD PETROLEUM, INC.
UNCOLN METAL PROCESSING, INC.
UNCOLN METALS PROD. LINDBERG CORP LINDBERG HEAT CO. LINDELL DROP FORGE. CO. LINDELL DROP FORGE. CO.
LINDEMAN CCRPORATION
LINDEN CHLORINE PRODUCTS
LINDEN MOTORS FREIGHT
LINDSAY WIRE WEAVING COMPANY
LINSTEAD'S PLATING
LIQUID CHEMICAL CORP
LIQUID DYNAMICS CORPORATION
LICUID PROCESSORS INC. LIQUID PROCESSORS, INC. LIQUID REMOVAL SERVICE CO. LIQUID TRANSPORTERS INC. LIQUID WASTE DISPOSAL COMPANY LIQUID WASTE SERVICE LIQUID WASTE SPECIALISTS LIQUIDATOR LIQWACON CORPORATION LITHO PLATING LITTON BUSINESS SYSTEMS, INC. LITTON DATA SYSTEMS LITTON INDUSTRIES, INC.

LIVE OAK TIMBER TREATERS, INC. LIVE OAK, PERRY & S GEORGIA RAILWAY LLOYD BROTHERS TRUCKING LOSDELL-EMERY LOCKHESS CORP. (ANDERSON CORP.)
LCCKE MACHINE CO.
LOCKHEED CA COMPANY
LOCKHEED STUTCLING. AND CONSTRUCTION LOCKY/OOD ENGINEERING CORPORATION LOCATIVE CORPORATION
LONE STAR INDUSTRIES
LONG SEPTIC TANK
LONGCO & COMPANY
LORANGER LOTO CORPORATION
LOTO KINEMATICS, LOTO CORP LOTED KINEMATICS, LORD COSP.

LOGENETTE CO.

LOS ANGELES GALVANIZING CO.

LOS ANGELES PLATING COMPANY, INC.

LOUIS F. RAY

LOUIS OTTATI LOUIS OTTATI
LOUIS TRUCKING CO.
LOUISIANA POMER AND LIGHT CO
LOUISIANA VACUUM SERVICES, INC.
LOUISVILLE & NASHVILLE RR CO.
LOUISVILLE GASE CO PUNT HILL STATIO
LOUISVILLE GASE CO MILL CREEK GEN
LOUISVILLE GASE COMPANY
LOVE CHEMICAL COMPANY
LOVE CHEMICAL COMPANY
LOVE CHEMICAL COMPANY
LOVE CORFORATION
LSH— ASE DOCK COMPANY
LOVE CORFORD CORFORD CORFORD
LUCIRIOLOUIS CORFORD
LUCIR LUCRIZOL LUCY CHEVPOLET LUCHTERHAND DISPOSAL SERVICE LUCILLE HUSBS LUCKY PLASTIC CO LUDLON CORPORATION LUDTKE-FACIFIC TRUCKING LULLASYE LL GER TRUCKING LUMINESCENT SYSTEMS, INC. LUMINOUS PROCESSES, INC. LUMMUS COMPANY
LYDEN TRANSPORT, INC.
LYDIA MELLACON HEYMANN
LYNN PERILLOUX

M & M METALS, INC. M & M PUMPING, INC. M & T CHEMICALS, INC. M. J. DALEY CO. M. LOWENSTEIN CORPORA ON M.A. INDUSTRIES, INC. M.A. INDUSTRIES, INC.
M.A. KALDA MANUFACTURIES COMPANY
M.A. POLYMERS
M.C. GPANE-TAUB, INC.
M.C.LDEVELOPMENT CORP.
M.H. CANJAR COMPANY
M.W. VANDERYEEN CONSTRUCTION CO. M/A-COM, INC. MACO MAACO AUTO PAINTING MADEL SIKES
MAC-O-LAC PAINTS MACOLLAC PAINTS

MACALLISTER & NOLAN CHEMICAL (O. MACDERMID, INC. MACDEIVALD & WATSON WASTE OIL, INC. MACGILLIS & CIEBS COMPANY MACHINE RITE PRODUCTS, INC. MACK NOTORS MACK TRUCKS, INC. MACKAY ENGRAVING COMPANY MACKINNEY CO' IPANY MACKINZIE INTERVAR MACRUM MANAGEMENT COMPANY

MADELINE P. MONEIL MADISON CHEMICAL MADISON DISPOSAL SERVICE MADISON DISPUSAL SERVIC MADISON TO MISHIP MAERIGLAS CORPORATION MAGCORAR DRESSER MAGID CORPORATION MAGNA FR. 20UCTS MUGNAYOX COMPANY AUGHETIC FERIPHERALS, INC. MAIDSVILLE COAL COMPANY MAINE COASTAL SERVICE MAINE ELECTRONICS, INC MAINE SCHOOL UNION NO. 51 MAINE AND CANK & TRUST MAINTAIN CAN & TRUST
MAINTAIN INC.
MALCHINE
MALCH PRACHINE
MALCO PLASTICS, INC.
MALL CITY CONTAINER, INC.
MALLA INC.
MALLA INC. MALLA INC.

MALLINCKPODT, INC.

MALLORY CAPACITOR COMPANY

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MANCHESTER COMPANY MODEL KYDDAMAIS, ESQ.

MADE/CTURER'S WIRE COMPANY

MADIC PODDUCTS

MADVILE COLORDAG MATERIALS CORP

MADVILE COLORDAG MATERIALS CORP

MADALICA ALUMINIMAT, RECLAMATION

MADUS MADICAL COMPANY

MADUS PAINT CO.

MAD MACINARI CROTHERS
MARINE DIDUSTRIES NORTHWEST
MARINE DIDUSTRIES NORTHWEST
MARINE POUL UTION CONTROL CORP.
MARINE SAFETY EQUIPMENT CO.
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MARINESA BARROWS COMPANY
MARINE TO TRUST
MACINETT FOR E COMPANY
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MAREY COOLING TOWER CO.
MAREY OCURING.
MAREY COOLINES
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MARTIN A MARTIN, INC.
MARTIN FOKEL
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MARTIN MARIETTA ALUMINUM INC.
MARTIN MERICITA ALUMINUM INC.
MARTIN MERICITA ALUMINUM INC.
MARTIN SENOUR CORPORATION
MARTIN SENOUR CORPORATION
MARTIN SONAS, INC.
MARY MIN PETERY SCHUESSLER
MARY EL CUNIO MARY E. CUNIO MARYLAND SAND.GRAVEL & STONE CO., INC MARZONE, INC.

MASCO CONTAINER SUPPLY
MASCO COPPORATION—COMPAC DIV.
MASCO COPPORATION—ELECTRA CO. MACK-CFF COMPANY MASON AND DIXON TANK LINES, INC. MASCRITE CORPORATION MASONITY CONSTRUCTION
MASS DISPOSAL
MASSEY-FERGUSON, INC.
MASTER CONVEYOR CORPORATION MASTER FINISH COMPANY MASTER FINISH COMPANY
MASTER MOTORS REBULDERS, INC.
MASTER-CAST COMPANY
MASTER-CAST COMPANY
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MASTER-CAST METAL FINISHING
MASTOMER CORPORATION
MAT CHEMICALS, INC.
MATCO ALLIED EQUIPMENT CORP.
MATERIAL CONTROL, INC.
MATERIALS RECOVERY ENTERPRISES
MATHERSON-SELIG CO.
MATHESON GAS PROD.
MATLACK, INC.
MATLOCK, O.H. MATERIALS
MATSON OLDSMOBILE-CADILLAC CO.
MATTHEWS BUILDING PRODUCTS
MATTHEWS BUILDING PRODUCTS
MATTHEWS PAINT CO.
MAVITHEMS PAINT CO.
MAVERICK OIL CO.
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MAYYELL COMPANY
MAYYELL COM MASTER MOTORS REBUILDERS, INC. MC NOTTINGHAM CO MCADOO ASSCCIATES, INC. MCARTHUR CHEMICAL CO. LTD. MCARTHUR CHEMICAL CO. LTD.
MCAULEY OLL COMPANY
MCB MANUFACTURING CHEMISTS
MCCATY'S, INC.
MCCORD CORPORATION
MCCORNICK ALL PORTIONS
MCCOULLOCH CORP
MCDONNELL COUGLAS CORPORATION
MCDONOUGH MARINE SERVICE
MCGALLAND-CASCADE
MCGILL MANUFACTURING COMPANY, INC.
MCGILLJE TEN, INC.
MCGILL MCGILL MCGR/ MCGNAPE WIFE CO.
MCKAYS TRUCKING
MCKENNA CONNER & CUNEO
MCKENZIE CHEMICAL WORKS
MCKESSON CHEMICAL COMPANY MCLAVB REALTY MCLAVCHUN GROMLEY MCLEAN TRUCKING COMPANY MCMACKIN CLINIC MCMILLAN BLOEDEL LIMITED MCQUARRY PERSEX MEAD JOHNSON & CO MEAD PAPER—OTSEGO MEADE CONTAINERS MEADOWS FACILITY PSOT OFFICE MEANS SERVIES, INC. MEANS STAMPING INDUSTRIES, INC. MEABLE CORP. MEARLE CORPORTTION MEARTHANE PRODUCTS CORPORATION MEASUREMENTS GROUP, INC. MECO. INC. MEISTER METAL PLATING MELANINE CHEMICAL, INC. MELBA IVEY MELPOIL INC. MELVIN AND MERWIN SHOPE MELVIN JONES

MELVYN WEINSTOCK, ESQ.-RECEIVER MENASCO, INC. MENASHA CORPORATION ME LASHA ELECTRIC AND WATER UTILITY MEPCO/ELECTRA, INC. MERCER FORGE MERCER RUBBER CO. MERCH & CO, INC. MUTTINGS FAST MOTOR LINES METOX & CO., INC. MERCY, SHURP & DOWNE MERCURY MURITE
MEDOURY MINUSOTA, INC. MERA AND COATINGS AND CHEMICALS MERRIMOK INDUSTRIAL FINISHERS K. ARIMAN CO. MESA FICEHGLASS PRODUCTS, INC. MESCO, MC. WESSELINK ELECTRO-PLATING COMPANY METAL FINISHERS, INCORPORATED METAL FUNSHERS, INCORFORATED
METAL PREPARATIONS
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MICHIGAN VISCOLUIN PIPE LINE CO.
MICOM CORPORATION
MICHO MINIATURE BEARING CO.
MICHO-BIT CORPORATION MICROFAS, INC. MID MARK MEDICAL CORPORATION MID-AMERICA MID-ATLANTIC CHEMICAL COMPANY, INC. MID-ATLANTIC VIDOD PRESERVES, INC MID-EAST ALUMINUM

MID-SOUTH WOOD PRODUCTS, INC. MID-STATE CHEMICALS MID-STATE DISPOSAL, INC. MIDDLESEX DISPOSAL SERVICES MIDDLESEX QUALITY CONTAINER & DRUM MIDDLESEX GUALITY CONTAINER & DROM MIDDLESEX RESEARCH CO.8 MFG. MIDLAND COMMITCHOIAL CLEANING SERVICE MIDLAND COOPERATIVES, INC. MIDLAND PROCESSING INC. MIDLAND PROCESSING INC.
MIDLAND ROSS: FOWER CONTROLS DV.
MIDLAND-ROSS CORPORATION
MIDSTATES STEEL & MIDE DIVISION
MIDWEST ACTACLE CO.
MIDWEST ALUMINUM PRODUCTS CO.
MIDWEST ALUMINUM SIDING CO.
MIDWEST BARREL & DRUM
MIDWEST EODY, INC.
MIDWEST EMPRY PREJECT SYSTEM INC. MIDWEST EMERY FREIGHT SYSTEM INC. MIDWEST LACOUER MFG MIDWEST PLATING & CHEMICAL MIDWEST RUCKER RECLIAMING CO MIDWEST SOLVENT AND RECLAMATION MIDWEST SYNTHETICS CO.
MIDWEST WISTE DISPOSAL
MIKE PLANNERY CHEVROLET, INC.
MIKE MONSONEY AERONAUTICAL
MILCORPORATION
MILDRED HILTON-WHITE
MILE HICH EONEMATOR SE INC.
MILE-HICH PUTHO FUNDTILO, INC.
MILE-HICH PUTHO FUNDTILO, INC.
MILES LABORATOR SE, INC.
MILEY TRAILER CONTANY
MILKEN FRESE/LICH CURPORATION
MILLO CHOY CAL
MILLO MOUT SOTHERING
MILLORESK TO MICHIPING
MILLORESK TO MICHIPING
MILLER ENDINGSHIP SUPERVISORS
MILLER STORE COMPANY
MILLER SHOE COMPANY
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MOBIL COMPORATION
MOBIL COMPONION MOBIL CHEMOLAL COATHERS COMPANY
MOBIL COMPONION MOBIL SERVICES
MOBILE TYDO SOLAR FINEDSY CORP.
MOBILE TYDO SOLAR FINEDSY CORP.
MOBILE TOWNSTE CONTROLS OF KENTUCKY
MOBILE COMPONION SERVICES
MOBILE TYDO SOLAR FINEDSY CORP.
MOBILE TOWNSTE CONTROLS OF KENTUCKY
MOBIL COMPONION SERVICES
MOBILE TYDO SOLAR FINEDSY CORP.
MOBILE OF MATCH ALL SERVICE. INC.
MOBELS TOWNSTE CONTROLS OF KENTUCKY MIDWEST SYNTHETICS CO. MIDWEST VIASTE DISPOSAL MIKE FLANNERY CHEVROLET, INC. MODER WASTE CONTROLS OF RE MODEL COVERNUL SERVICE, INC. MODERN DUFFING COMPANY MODERN TOOL AND INE MODERN TRANSPORTATION MOTERNATIO MOHAMIK DATA SCIENCE (MDS) MOHAWK LADS

MORDILE VINSH OF LOUISVILLE, INC.

MOLDED FIBERGLASS COMPANY MOLDED FIBERGLASS CONCRETE FORMS MOLDED FIBERGLASS TRAY COMPANY MOLYCORP, INC. MONARK MONITOR NORTHWEST MOLDED PRODUCTS MONUM CORPORATION MONMOUTH MEDICAL CENTER MONOCHEM, INC. MONOGAHELA POWER COMPANY MONONGAHELA RAILWAY COMPANY, INC. MONTOSE CHEMICAL CO., INC. MONTOSE FORGE MONSANTO COMPANY MONTGOMERY COUNTY IND. DEV. AUTH.
MONTGOMERY TANK LINES MONTROSE CHEMICAL CORP OF CA MONTVALE LABS MONTVALE LABS
MOORE BUSINESS EQUIPMENT
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MOORFEED CORPORATION
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MORGAN ADHESIVES COMPANY
MORGAN TRUKING
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M MORGANTOWN INDUSTRIAL PARK, INC. MORGANTOWN INDUSTRIAL PAR MORRILL PRESS MORRIS P. KIRK AND SON, INC. MORRISON STEEL COMPANY MORROW STEEL COMPANY MORSE CHAINDORG-WARNER MORTON CHEMICAL CO. MORTON I. ZIEDMAN, ESQ MORTON THIOKOL CORP MORTO: I-NORWICH PRODUCTS, INC. MOSLER SAFE CO. MOSSEERG INDUSTRIES A OSTEK CORPORATION MOTCO, INC. MOTOR PRODUCTS DIVISION MOTOR PRESEL CORP.
MOTOR PRESEL CORP.
MOTOROLA, INC.
MOTOROLA, INC., GOVT ELECTRONICS GR.
MOUNTAIN EELL
MOUNTAIN CHEMICALS, INC. MOUNTAIN CHEMICALS, INC.
MPLING.
MR PASQUELE
MR. & MRS CERALD SCHMALTZ
MR. & MRS JOHN CALLAHAN
MR. & MRS. AMOS BLANCHARD
MR. & MRS. CHARLES KUMMER
MR. & MRS. FULLER SAULTER
MR. & MRS. FULLER SAULTER
MR. & MRS. FULLER SAULTER
MR. & MRS. GERGORY SCHMALT MR. & MRS. GREGORY SCHMALTZ MR. E. G. STEPHENSON MR. EDWARD L. PAYER MR. ELLIS RUDY MR. GERALD L. RAKERS MR. H. ROLD SHANE MR. JOE FRENCH MR. JOHN F. WELCH, JR. MR. KASSOUF MR. KIMMERING MR. PUSSELL M. BLISS MR. WALTER HARODYSKI MR. WAYNE C. BARKER MR. VILLIAM J. O'HARA, SR. MR. WILLIAM M. DAVIS MRS. PETTY E. O'HARA MRS. EVERHART MRS. KATRY K JOHNSON JR. MAS O. L DAVIS MRS. PAUL A. KEEFE MOS. WILLIAM E. DISTLER MS. FLEANOR DAVIS APOLICAS STATION ACTH ENLICHERS, INC. AMUST EMIYER HEAT TREAT COMPANY MULIER INDUSTRIES, INC. MULTI-CHEM COMPANY MULTIGRAPH ADDRESSOGRAPH MUNICIPAL EQUIPMENT MUNICIPALITY OF METRO. SEATTLE MUNICIPALITY OF METRO. SEATTLE MUNICIPALITY OF METRO. SEATTLE MURFEE MANUFACTURING MURRAY CORPORATION

MURRAY MANUFACTURING MURRAY PACIFIC CORPORATION MURRAY SANITATION SERVICE MURRAY-CARVER, INC. MUSKEGON CHEMICAL COMPANY MUTREE TRUCKING MYERS DRUM COMPANY

N & N TRUCKING N.A.E. CORPORATION N.D. INDUSTRIESALIB. SOLVENTS N.J. KARNES WELDING SERVICE NALCO CHEMICAL CORP NAMECO (WORCESTER STAMP CO.) NAMEPLATES, INC. NANCY C. DAVIS NAPA PROPERTIES, INC. NAPP SYSTEMS NARCO, INC. NARRAGANSETT COATED PAPER CORP NASHUA BRASS NASHUA CORPORATION NATU PACKING STONE CONTAINER CORP. NASA NATICO, INC. NATIONAL AIRLINES NATIONAL BERYLLIA CORP.
NATIONAL BERYLLIA CORP.
NATIONAL CAN CORPORATION
NATIONAL CASH REGISTER CORPORATION
NATIONAL DISTILLERS PRODUCTS NATIONAL DRUM & BARREL NATIONAL FORGE CO. NATIONAL GYPSUM MATIONAL MEET OF MASS, INC.
MATIONAL HEET OF MASS, INC.
MATIONAL HOMES CORPORATION
MATIONAL JEWISH HOSPITAL & RESEARCH
MATIONAL LATEX PRODUCTS COMPANY
MATIONAL LATEX PRODUCTS COMPANY NATIONAL LOCK
NATIONAL LOCK
NATIONAL MANUFACTURING & SUPPLY CO.
NATIONAL MARINE SERVICE
NATIONAL METAL PRODUCTS CO., INC.
NATIONAL OIL SERVICE
NATIONAL PACKAGING
NATIONAL PAPER BOX NATIONAL PLATING COMPANY NATIONAL PRESTO INDUSTRIES, INC. NAT ONAL PRODUCTS DISPLAYS, INC. NATIONAL PRODUCTS, INC. NATIONAL PRODUCTS, INC.
NATIONAL RAILROAD PASSENGER SERVICE
NATIONAL STANDARD COMPANY
NATIONAL STANCH & CHEMICAL CORP.
NATIONAL SUPER SERVICE CO.
NATIONAL TANNING & TRADING CO.
NATIONAL TRANSFER. INCORPORATED
NATIONAL VALCANIZING FIBERS
NATIONAL WATERLIFT COMPANY
NATIONAL WATERLIFT COMPANY NATIVE TEXTILES NATL CYLINDER GAS DIV OF CHEMTRON NATVOR COR?. NAVCO STATION NAVTEC. INC. NCH CORPORATION NCNAIR TRANSPORT, INC. NDT SYSTEMS, INC. NEAL PLATING COMPANY NEAL RALTY NEC ELECTRONICS, INC. NEICO MICROWAVE COMPANY NEIL PACE NEKOOSA EDWARDS PAPER CO. NELSON CHEMICAL CO. NELSON ELECTRIC NELSON HENSLEY, ESO. NELSON HOLDEN NELSON INDUSTRIAL SERVICES. INC. NELSON NAME PLATE COMPANY NEMCO ELECTRIC NEPCO ENERGY CORP. NEPERA CHEMICAL COMPANY NESTLE COMPANY, INC.

NEUTRON PRODUCTS, INC.

NEVILLE CHEMICAL COMPANY NEW CASTLE COUNTY NEW EVEL AND CESSPOOL CO. NEW ENGLAND CHEMICAL GENERALY NEW ENGLAND CONTAINER NEW EVELVIND ELECTRIC SYSTEMS NOW EVEN AND ELECTRIC SYSTEMS

NEW EVELAND INSTRUMENTS CO., INC.

NEW EVELAND INSTRUMENTS CO., INC.

NEW EVELAND MEDICAL COLOCUTION

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NEW EVELAND FREE COLOCATO.

NEW EVELAND SYSTEL BY TRICATORS, INC.

NEW EVELAND SYSTEMS COMPANY, INC.

NEW FOREST DEPT. OF ENVIR. HAOT.

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NEW EVELAND PUBLIC SYSTEMS, INC.

NOT SYSTEM ROWER CO.

NOT COLOCATORS EXPRESS

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NORTH AMERICAN VIRE MILLS, INC.
NORTH EAST INSTRUMENTS
NORTH EAST POLLUTION CONTROL, INC.
NORTH STATE CHEMICALS, INC.
NORTHEAST LAGORATORY & MACHINE CO.
NORTHEAST LAGORATORY & MACHINE CO.
NORTHEAST DIL SERVICE
NORTHEAST SOLVENTS RECLAMATION
NORTHEAST SOLVENTS RECLAMATION
NORTHEASTERN PHARMA AND CHEMICAL CO
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NORTHERN ENGRAVING CORP.
NORTHERN ENGRAVING CORP.
NORTHERN FACKAGING CORPORATION
NORTHERN STATES POWER CO.
NORTHERN TELECOM—MISTITO CENTER
NORTHERN PROPERTION COMPANY
NORTHLAND ALLEMBRICH COMPANY
NORTHLAND ALLEMBRICH COMPANY
NORTHLAND ACFRIGERATION COMPANY NORTHLAND REFRIGERATION COMPANY NORTHROP CORPORATION NORTHSIDE SANITARY LANDFILL, INC.

NORTHTROP WORLDWIDE AIRCRAFT SERV.
NORTHMAY ENVIRONMENTAL SERVICES, INC
NORTHMAY PRODUCTS
NORTHMEST DISCOSAL INC.
NORTHMEST METAL PRODUCTS, CO.
NORTHMEST MOCQUITO ABATEMENT
ESTROT
NORTHMEST PLATING COMPANY
NORTHMEST STEEL POLLING MILLS
NORTHMEST THAN SERVICE
NORTHMEST THAN SERVICE
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NORTHMEST VILP, CORP. BOSING-PORT,
NORTHON & SON ING.
NORTHON & SON ING.
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NUCLEAR ENGINEERING CO.
NUCLEAR METALS
NUCLEAR PACIFIC INCORPORATED
NUCLEAR ENGINEERING CO.
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NUCLEAR METALS
NUCLEAR PACIFIC INCORPORATED
NUCLEAR PROJECT INCORPORATED
NUTCHE DIVISION
NYF COMPANY
NYACOL PRODUCTS, INC.
NYFIS JAPENAMELAC, INC

O K TOOL COMPANY O.H. PLATERIALS COMPANY O.K. TUCKER O.S.C. COMPANY TORIEN INDUSTRIES, INC. DAY COMPANY C'HARA SANITATION COMPANY, INC. CHERL BURD CO.
CAK MATERIALS GROUP, INC.
OAK MEDICAL SUPPLY COMPANY
OAKTE PRODUCTS, INC. OAKITÉ PRODUCTS, INC.
CM/LEY SERVICE CO.
CCUDENTAL CHEMICAL CORPORATION
CCTEAU EROS. CO.
CFPEHORE LOGISTICS, INC.
OGRA, INC.
CHIO CRANCH & MACHINE COMPANY
CHIO FARM BUREAU SYNFUELS
CHIO FOWER COMPANY
OMIO FUERER CO.
CHISTEAD OF LOUIDIANA
CHMTEC CORPORATION
CIL AND SOLVENT FROCESS COMPANY
CIL LEASING COMPANY, INC.
CIL PAINT CIL PAINT CK CITY DISPOSAL CK GAS & ELECTRIC OK GRAPHICS OK MACHINE MANUFACTURING CK MACHINE MANUFACTURING
CK NATIONAL STOCKYARDS COMPANY
CK MATURAL GAS COMPANY
OK FURLISHING COMPANY (OPUBCO)
CK TANK SERVICE, IT IC.
CK TRANSPORTATION COMPANY
CKANOGAN HELICOPTERS, LTD.
OXLAHOMA CITY AIR LOGISTICS CENTER
OXLAHOMA CITY/COMITY HEALTH DEPT
CKLAHOMA DEPARTMENT OF AGRICULTURE
CICLAHOMA DEPARTMENT OF CORRECTIONS
OKLAHOMA STATE DEPARTMENT OF HEALTH OMENICMA TANK LINES, INC. CHONITE CHORITE
CLD FITZGERALD DIST
CLD WESTERN PAINT CO., INC.
CLE AND DICKS BOAT HOUSES
OLIN CHEMICAL CORPORATION
CLIN CORPORATION
CLIN RESEARCH CENTER OLIVER MACHINERY COMPANY OLSON BODIES

CLYMPIC STAIN

OMARK INDUSTRIES, INC.
OMNI SPECTRA
OMAN COCPORATION
OME VMY INDUSTRIES, INC.
OMEIDA LIMITED
OMEIDA LIMITED
OMEIDA LIMITED
OMERA LIMITED
OMEIDA LIMITED
OMEIDA LIMITED
OMEY OMEMICAL COMPANY
OMYX PULPIVOOD
OFFRATI IG INDUSTRIES, INC.
OPTRON. INC.
ORTHON. INC.
ORAMICS HEIGHTS ORANGE ASSN
ORDIS FRODUSTS CORP.
ORCHAED COCKORATION
ORAMICS HIGHTS ORANGE ASSN
ORDIS FRODUSTS CORP.
ORCHAED COCKORATION
ORTHOD IMAGNOSTICS
ORVILLE MOORE
OSDORME COMAGE COMPANY
OSHEX ASSOCIATES INC.
OTIS ELEVATOR COMPANY
OTTS VACUUM TRUCK SERVICE, INC.
OTTOTARD MORINE CORPORATION
OVER LOWE COMPANY
OVERNIGHT TRANSPORTATION COMPANY
CVENIS-ODTMING FIDERGLASS CORP.
OMOSEO GRAFING ARTS
OXFORD CHEMICAL INC.
OXFORD FIDUSTRIES, INC.
OXFORD FIDUSTRIES, INC.
OXFORD CHEMICAL.
OXFORD SALES AND SERVICE, INC.

P AND R ENTERPRISES
PLEJITYDER
PRIMALLORY & COLINC.
PACIFIC CAR AND FOUNDRY CO.
PACIFIC COAST ENUN CO.
PACIFIC EXTRUCIONS, INC.
PACIFIC EXTRUCIONS, INC.
PACIFIC FORGE, INC.
PACIFIC PROCEDICR, INC.
PACIFIC PROCEDICR, INC.
PACIFIC PROCEDICR, INC.
PACIFIC SUPPLY CO-OP
PACIFIC SUPPLY CO-OP
PACIFIC SUPPLY CO-OP
PACIFIC TUBE COMPANY
PACIFIC VICOD PRODUCTS, INC.
PACKAGE CHEMICAL CO., INC.
PACKAGE CHEMICAL CO., INC.
PACKAGE OF COMPANY
PACIFIC VICOD PRODUCTS, INC.
PACKAGE OF COMPANY
PACIFIC VICOD PRODUCTS, INC.
PACKAGENG SYSTEMS CORPORATION
PACKAGING SYSTEMS CORPORATION
PAGE PELTING COMPANY
PAGE MICHAEL PROLLUTION CONTROL
PANTERS SUPPLY, INC.
PANTERS SUPPLY
PANTERS SUPPLY
PANTERS SUPPLY
PANTERS SUPPLY
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PANTER

PARKE, DAVIS & COMPANY PARKER HANNEN CORP. PARKER INDUSTRIES, INC. PARKER MARTIN, INC. PARKER MAHTIN, INC.

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PARLEX CORPORATION

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PAS POLLUTION CONTROL, INC.
PASCAL COMPANY, INC. PASCHON, FAUREY, AND COTZZS PASMEY CORP. PASTUSHIN AVIATION CO PATHOLOGY CONSULTANTS LABS PATRICIA FRASER PATTERSON CHEMICAL COMPANY PATTERSON SARGENT PAUL A. KEEFE PAUL E. MATTHEWS PAUL HARDEMAN, INC. PAUL J. HUEDS PAUL LANIGAN PAUL LYNCH PAUL TURNER, ESQ. PAULE PAULO PRODUCTS
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PBLS CHEMICAL COMPANY
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PEABODY COMPANY
PEASODY INTERNATIONAL CORPORATION
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PEARCE LEATHER COMPANY
PEAGLE TEATHER COMPANY PEARL-FRIEDLAND PRINTING CO. PEARSON YACHTS PEASE CO. PEERLESS LACQUER & CHEMICALS CO. PEERLESS POTTERY, INC. PEERLESS WIRE GOODS PELICAN SERVICE ASSOCIATES
PENETONE CORP.
PENN CENTRAL CORP. PENN FUELD GAS, INC. PENN IRON AND METAL COMPANY PENN-DIX'E STL CORP/CONTL STEEL PENNSBYRT COATINGS CORP. PENNSEYRT COATINGS CORP.
PENNSYLVANIA ELECTRIC COMPANY
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PENNWALT CORPORATION
PENCIE: #:ILLIAMS. INC.
PEPPER'S STEEL AND ALLOYS
PEPSI COLA CO.
PERFECT CORPORATION
PERFECT FINISHING
PERFECTION PAINT COLOR CO., INC.
PEPFECTION TIP COMPANY
PERK CHEMICAL CO., INC.
PEPKIN ELMER CORPORATION
PEF KINS ENGINES, INC.
PERMACRAFT BOATS
PERMACRAFT BOATS
PERMACRAFT BOATS
PERMATLEX ROLLER CORPORATION
PERMUTHANE (UNITED FINISH COMPAN) PERMATER HOLLER COMPANY)
PERMUTHANE (UNITED FINISH COMPANY)
PERRY & DERRICK
PERRY CHEMICAL CORP.
PERRY PLASTICS, INC.
PERRY SHIPBUILDING PERSONAL PRODUCT CO. PERU MINING COMPANY PERVEL INDUSTRIES PETER HOWE PETER MARCH AGENCY PETER ZIMMERMAN, ESQ. PETRO EXCHANGE, INC. PETRO PRODUCTS

PAPK TRADING COMPANY

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PETRO-LEUM RECLAIMING SERVICE INC.
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PHENO CODE CORP
PHENO CODE CORP
PHENO CODE MACHET WIRE CO.
PHENO CODE
PHENO CODE PHEA COUR COOP
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PHEATELPHIA OURTIZ CO.
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FMULPS CONTINCAL
FMULPS MANUSACTURING CO.
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FMULPS PRODUCTS CO. INC.
FMURPS FRODUCTS CO. INC.
FMURPS FROM THE FMURPS FOR THE PROPERTY OF THE PROPER PICKANOS MATHER & COMPANY PICKER INTL. INC. FIERMONT CEDAR PRODUCTS PIERCE BROTHERS OIL SERVICE PLE DRIVERS, INC.
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PLOT FT SIGHT CAUDIERS, INC.
PLCT INDUSTRIES
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PROVIEW POCK AND TRANSPORT CO.
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PROVIEW ROUTE ROUTES, INC.
PROPER SAND DCKPANY
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PIPER ANDERST
PRELLI CABLES, INC.
PISCATAWAY DICPOSAL
PITHEY POCKES PILE DRIVERS, INC PITHEY POWES PITTSPURGH AND LAKE ERIS PAILPOAD PITTSBURGH TESTING LABORATORY PITTSBURTH AND COMMEAUT LOCK CO. PKG CCRP
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PLAIN DEALER PUBLISHING COMPANY
PLAIN DEALER MISSOCYPRICS
PLAINVIEW-OLA ECONOMIC DEVELOPMENT
PLASCOR INCORP, (N° TOL PLASTICS)
PLASTIC ANOLIDINGS COMP.
PLASTIC PRODUCTS COMPORATION
PLASTIC STUEL FRODUCTS, INC.
PLASTICS PARTS, LIC.
PLASTOMER CORPORATION
PLATTE CHEMICAL COMPANY
PLAYSKOOL INC.
PLASSEY PRECISION METALS PKG CORP PLESSEY PRECISION METALS PLYMOUTH RUBBER PIMI LASORATORIES, INC. POINT PLEASANT HOSPITAL POLACOAT, INC. POLAROID CORPORATION POLLARD DISPOSAL POLLUTION ASATEMENT SERVICE INC. POLY CLAD LASINATES
POLY INDUSTRIES, INC.
POLYFORM COSP.
POLYIER HOSE AND COUPLING, INC. POLYMER INSTITUTE
POLYMER MATERIALS INC.
POLYMER RECOVERY
POLYMER GUIF COAST, INC.
POLYSAR GUIF COAST, INC.

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PRATT AND LAMBERT
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PRECISION CASTPARTS CORP.
PRECISION CHEMICAL CO.
PRECISION CHEMICAL CO.
PRECISION EVICINEERING
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RESSYTERIAN HOSPITAL
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RESS ENTERFRICE CO
RESTO AND ENTERFRICE CO
RESTOLITE CORPORATION
RESTOLITE FLECTRIC DIVISION
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RESTYPE
RESTYPE
REVEL INDUSTRIAL INC.
REVUE PRODUCTS PREVUE PRODUCTS PREVUE PRODUCTS
PRI NORTHWEST INC.
PRICE-PRISTER ERASS MANUFACTUR'S CO
PRICES TRUCKING COMPANY
PRIME TAMBERS OD.
FRINCE CONSTRUCTION CO.
PRINCE CORPUTATION
PRINCESS COALS, INC.
PRINCETON CHEMICAL RESEARCH, INC. PRINCETON NURSERY PRINTED CIRCUITS PRINTPAK INC. PRIOR COATED METALS PRIOR CRATED METALS
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PROGROUP, INC.
PROCEDINE CORP.
PROCTER & GAMBLE
INC.
PROGRESS LIGHTLIS COMPANY
PROCRESS PART METE CO
PROTECTIVE MATERIALS CO,
PROTEX LIGHTLISS, EXC.
PROTO CROUTT
PROTOTYPE CIPCUITS, INC.
PROMORNOE GAS COMPANY PROVIDENCE CAS COMPANY
PROVIDENCE CRAVITE
PROVIDENCE JOURNAL BULLETIN
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R.F. IT'E
R.F. STIMONS, INC.
R.L. ITISTLER CO.
R.M.L. COJEXTRUSION PLANT
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R.S. LICUID WASTE DISPOSAL
R.Y. SELVIAGN COMPANY
R.M. ESPILICIA R.W. E1KIN, ITIC. R.W. FEALTY CO. BAY BHINE P1-11/U, 11/C RADIAC RESEARCH CORP. PADIO MATERIALS RADIO MATERIALS
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RYDIX VICTE COMPANY
PMGCDALE CROTHERS, INC.
RAMIDOM CANYON MFG. CORP
RAMIDOM CANYON MFG. CORP
RAMIDOM RANCHO FLYING SERVICE
RALTH R. DIEHL, JR.
RALEH COANE
RALEH COANE RALFH SHRADER, INC. RALPH WILSON PLASTICS COMPANY RMLH MILSON MASTICS COMPANY
RALSTON PURINA COMPANY
RMM METER INC.
RMSEY CORP.
RANCO, INC.
RMSCO AS VALLEY REFUSE DISPOSAL SER
RMSCALL COMPANY
RANCALL LIMES BURNS PANDALL WRIGHT EANDOLPH PRODUCTS COMPANY F. " LOY ALL TO ENVISH PREWING ENVISHING CORPORATION ENVISHINGH CORP. ENFOO FORM, INC. EMPID EICPOSAL SERVICE EMPISTAN INCORPORATED EMESTAN INCORPORATED

PATELCO, INCORPORATED

ENULAD-DIV, OF ZENITH RADIO CORP.

ENVINE CAMP CORPORATION

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RCA CONSUMER ELECTRONICS
RCA CORPORATION
RCA ELECTIRIC COMPONENTS
RCA GOVERNMENT AND COMMERCIAL
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REA MAGNET WIRE COMPANY, INC.
READ CORPORATION
READING COMPANY
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REHEIS CO.
REICHHOLD CHEMICALS, INC. REILLY TAR & CHEMICAL COMPANY REITER DRUM & BARREL RELIABLE DISPOSAL, INC. RELIABLE TRANSPORTATION, INC. RELIANCE ELECTRIC CO. RELIANCE UNIVERSAL, INC. RELON REMINGTON ARMS CO. REMINGTON ARMS CO.
REN PLASTICS
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RENTON ISSAQUAH AUTO FREIGHT, INC.
REPCO—LITE PAINTS, INC.
REPUBLIC STEEL
RESERVE ENVIRONMENTAL SERVICES
RESIN COATINGS CORPORATION
RESCUE INC. RESOLVE, INC.
RESOURCE RECOVERY CORP.
RESURRECTION MINING COMPANY
REVERE COPPER & BRASS REVLON, INC. REVOM, INC. REX OF FLORICA, INC. REX PAPERBOX CO. REX SHOE COMPANY, INC. REXHAM REXNORD, INC.
REXNORD, INC.REX CHAIN BELT
REYNARD'S EXPRESS
REYNOLD'S & MARKHAM, INC
REYNOLD'S ALUKINUM COMPANY REYNOLDS METALS COMPANY RGF MANUFACTURING CO. RHEEM MANUFACTURING COMPANY RHEEM MANUFACTURING & LOWENSTEIN CMAZ RHODES COMPANY RHODES ENTERPRISES, INC. RHONE-POULENE CHEMICAL COMPANY

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PLOMARO ENTRICHE
RICHARD LICCARDELLO
RICHARD MCCARTY
RICHARD PETERS
RICHARD VILIN
RICHARDS TRUCKING
RICHARDS TRUCKING PICHARDSON CO.
RICHARDSON HARRELL INC.
RICHARDSON HARRELL INC.
RICHARDSON HARRELL INC.
RICHARDSON CORP RAZD GHANICO RIDGE PRINTING COMPANY, INC. F DESWAY PACKAGING CORPORATION MEGEL PRODUCTS FIEHL AND BOZZA RISH EQUIPMENT CO. PIVAL MANUFACTURING COMPANY RIVERSIDE CHELICAL CO. RIVE RSIDE PLATING CO FIVERVIEW HOSPITAL FIX FOREST WASTE DISPOSAL ALCOMPANY °O 003₽ ROADWAY EXPRESS, INC. ROSSIE MANUFACTURING PICESINS MFG. CO., INC. ROBBRT A HAUSLOHNER RUSERI A HAUSLOHNER
ROBERT A BACKUS
ROBERT BAILEY CONTRACTORS, INC.
ROBERT EISCHOFF
ROBERT C. TYER
FOSERT EA FOSERT E GOYNER ROBERT E LITTLE ROBERT EARL WARD, JR. ROBERT H. HACKER ROBERT HENFIELD. INC POSERT J. CONRAD SR. ACBERT JAMES BURNS ROBERT KILLIAN POBERT L ELDER POBERT M. LURIE ROBERT ROSS & SONS ROBERT S. SUTTON ROBERTS CONSOLIDATED INDUSTRIES RODE IN INDUSTRIES RELIAN STEEL CO. FOCK HILL MINES CO. ROCK ISLAND REFINING CORPORATION ROCK VALLEY OIL & CHEMICAL CO ROCKET RESEARCH COMPANY HOCKET RESEARCH COMPANY
ROCKPORD COATING COAP
ROCKWELL INTL BRAVE DIVISION
ROCKWELL INTL CORP. PLASTICS DIV.
ROCKWELL INTL PLASTICS DIVISION
ROCKWELL INTERNATIONAL CORPORATION
ROCKWOOL INDUSTRIES
ROCKY MOUNTAIN NEWS **POCKY MOUNTAIN ORTHODONTICS** RODCO, INC. ROCNEY HUNT COMPANY ROEBUNG STEEL & WIRE CORP. ROEBLING WIRE CO. ROEHLEN ENGRAVING ROGER AU AND SONS, INC. ROGER WALLACE ROGERS CORPORATION ROGERS ENTERPRISES OF SW LA. INC. ROHM & HAAS CO., INC. ROHR INDUSTRIES, INC. ROLAND E. DERBY, JR. POLL COATER POLLER COATER
POLLER REINFORCED PLASTICS, INC.
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ROSPATCH LABEL DIV OF ROSPATCH CORP
EOSTONE CORPORATION
ROTEX CORPORATION
ROTHRON INC./E G & G INC.
ROTHSCHILD ENOTHERS OF CALIFORNIA,
ROTTO-POOTER FOTFON INC. FOVERTS AND PROTER ROWE INTERNATION, INC. FOY AND RAY TEXACO FOY BROS. INC. POY STRONG POY STRONG
ROYAL CASKET COMPANY
ROYAL LABEL CO.
ROYAL M. HARDAGE
ROYAL MANUFACTURING COMPANY
ROYAL N. HARDAGE
ROYAL TAPE CO.
ROYCE ALUMINUM
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FUMFORD NATIONAL GRAPHICS
FUPACO PAPER CORP.
FUSCO PERMA COATINGS, INC.
FUSCEL ELECTRONICS FUSSELL ELICS FUSSELL ELISS FUSSELL ELISS FVELYN BLISS RUSSELL MURANY
RUSSELL FEID
RUSSELL-STAPLEY CORP.
RUTGERS PACKAGING
RUTGERS UNIVERSITY
RUTH E. VIALLAGE
RUTH M. FULTZ FUTHELLA COLE RYAN & HAWORTH COMPANY FYCOLINE PRODUCTS, INC. FYCOLINE SOLVENT & CHEMICAL CO.

S & L ENTERPRISES, INC. S & S DELIVERY S & S DISPOSAL, INC. SASLEASING S & S WASTE, INC. S & W TRUCKING S & W WASTE, INC. S G & B S. & W. WASTE S. VANCE WILLIAMS S.A.M. TRUCKING .B. PENICK COMPANY C.P.-MACK BARNES CAPOLINA RECYCLING & DISPOSALING S.D. WARREN COMPANY S.R.S. S.W. SHATTUCK CHEMICAL CO, INC. SAS PLATING COMPANY SJ TRANSPORTATION COMPANY SABELMEN PLASTICS SACO TANNING CO. SAFETY-KLEEN CORPORATION SAFEWAY DISTRIBUTION CENTER SAGINAW ASPHALT PAVING CO. SAGINAW STEERING GEAR OVERSEAS CORP SALEM MOTOR TRANS., INC. SALSEURY LABORATORIES

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SANGAMO WESTON, INC.
SANGER HARRIS
SANI SAFE SEWER SERVICE
SANITARY LANDFILL, INC. SANITOY, INC. SANIVAN LABORATORIES, INC. SANTA CLARA CIRCUITS SANTA FE RAILROAD SAMTY
SAPP BATTERY SERVICE, INC.
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SAPSENT PAINT COMPANY
SAPSENT-SCRRELL, INC.
SARKES TARZIAN CORP., INC.
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SCA SERVICES COMPANY SAVITY SCA SERVICES COMPANY
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SCA SERVICES OF KENTUCKY INC.
SCA SERVICES, INC.—EARTHLINE DIV.
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SCHOLLE CORP. SCHOLLE COMP.
SCHULTZ MECHANICAL WIRE CO.
SCHUMAN & SONS, INC.
SCHWARTZ-EMUNDS CARBONIC
SCHWERMAN TRUCKING COMPANY
SCHWITZER COMPONENTS REG MEG.
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SCM ALLIED PAPER INCORPORATED
SCM CHEMICAL CORPORATION
SCM-GUINNEN INTERNTIONAL COMPANY
SCOFIELD CESSPOOL
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SEAL TANNING CO.
SEALAND ENVIRONMENTAL SERV. ENG.
SEALAND RESTORATION EALED AIR CORP SEALED POWER CORPORATION SEALRIGHT CO. INC. SEARLE LABS SEARS AUTO CENTER

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SHEFFIELD FILTER
SHEFFIELD PETROLEUM SERVICE
SHELDY PAINT AND ENAMEL COMPANY
SHELL CHEMICAL COMPANY
SHELL O'L COMPANY
SHELLER GLOBE CORPORATION
SHELLEY MANUFACTURING COMPANY
SHELLER BLO SHELTER-RITE
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SIKESTON LIGHT & POWER CO.
SILICON TRANSISTOR CORP. (KSC-SEMI)
SILRESIM CHEMICAL CORPORATION
SILICE CORPORATION
SILVER ENTERPRISES, INC.
SILVER W. EELS FREIGHTLINES, INC.
SIMON RESOURCES COMPANY, INC.
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SEATTLE TIMES

SEARS, ROEBUCK & CO. SEATTLE DISPOSAL COMPANY

SIMONDS PRECISION PRODUCTS SIMPLEX TIME RECORDER CO.
SIMPLEX WIRE AND CABLE COMPANY STIPSON TIMBER COMPANY STIPSON VACUUM SERVICE STIPSON VACUUM SERVICE STIPSON PHYSICS, INC. (SPIRE CO) STICLUR & VALENTINE COMPANY SINCLAIR OIL SINGER COLIPANY SINCO INTERNATIONAL CORP STITOLIX STITER TRUCKING COMPANY SIX FLAGS GREAT ADVENTURE SIXTY-01 ASSOCIATION SKY VITCH SILVUSON CORP SLOP CIL. INC. SMART PAK INDUSTRIES, INC. CMC CORPORATION SWITH AND CBY COMPANY SMITH CABINET MITG. CO., INC. SMITH COTICNA SMITH CORONA MARCH STAITH KLINE CHEMICALS STAITH KLINE COAP. SMITH SYSTEMS
SMITH VALUE CORPORATION
SMITH JONES LIKE
SMITH'S LANDFILL
SMITH'S TRANSFER CORPORATION SMITHERS COMPANY
SMS AUTOMOTIVE PRODUCTS, INC. SURPTITE
STUPEN TOOLS
STOOD ERECTORS
SCHOOL RECTORS
SCHOOL STATE GIRCUITS, INC.
SOLVENT CHICKLOOL CO., INC.
SOLVENT DISTRILL ERS HIC.
SOLVENT MANUALISTICHING COMPANY, INC.
SOLVENT RECOVERY SERVICE
SOLVENT RECOVERY SERVICE
SOLVENT RECOVERY SERVICE OF MI, INC
SOLVENT RECOVERY SERVICE-NEW
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SOLVENT RESOURCE RECOVERY
SOLVENT RESOURCE RECOVERY SOMER METALORAFT SOMERS CORPORATION SONKEN-GALAMBA CORP SOO LINE TAILERCAD COMPANY
SOONER FORD
STONIER OIL PATCH SERVICES, INC.
SOUND CACKET
SOUND DELIVERY SERVICE
SOUND REPRINES COMPANY
SOUTH CENTER OIL CO., INC.
SOUTH LAKEYCOOD SANITATION DISTRICT
SOUTH POINT ETHANOL
SOUTHERN BOMAING SERVICE, INC.
SOUTHERN CALIFORNIA EDISON
SOUTHERN CALIFORNIA EDISON
SOUTHERN CALIFORNIA EDISON
SOUTHERN CALIFORNIA EDISON
SOUTHERN HILLS COMMANY CLUB
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SOUTHERN HILLS COMMANY
SOUTHERN HARTHAND WOOD TREATING
SOUTHERN MATTALIO WOOD TREATING
SOUTHERN MATTALIO WOOD TREATING
SOUTHERN MATTALIO WOOD TREATING
SOUTHERN MATTALIO WOOD TREATING
SOUTHERN FACISIO TRANS. CORP.
SOUTHERN PROSECT TRANS. CORP.
SOUTHERN PROSECT TRANS. CORP.
SOUTHERN SEGULTES
SOUTHERN SEGULTES
SOUTHERN SEGULTES
SOUTHWEST CHEMPORIS AND COLVENTS
SOUTHWEST CHEMPORIS CHEMPORIS
SOUTHWEST FUNCTION COMPANY
SOUTHWEST FUNCTION COMPANY
SOUTHWEST THE WOOD
SOUTHWEST THE SOUTHWEST CHELL INC.
SPANCO CHEMPORIL
SPANCO SOO LINE PULLECAD COMPANY SOONER FORD

SPARTON SPARTON ELECTRONICS SPARTON INDIANA, INC. SPARTON INDIANA, INC.
SPAUDING
SPAUDING FIBER COMPANY, INC.
SPECIAL PRODUCTS
SPECIALTY COATINGS AND CHEMICALS, I
SPECIALTY COATINGS COMPANY
SPECIALTY COMPOSITES CORP.
SPECIALTY MANUFACTURING
SPECITION, INC.
SPECTRON, INC.
SPECTRON, INC.
SPECTROMICS
SPECITION OF SPECIAL SPECTFOWAX CORP. SPEED-O-LAQ CHEM CORCERAM-TRAZ CORP SPENCER KELLOY SPENCER PLATING CO. SPERRY CORPORATION SPERRY FLIGHT SYSTEMS SPERRY VICKERS COMPANY SPERRY-UNIVAC SPILL RECOVERY OF INDIANA SPIRE CORPORATION (SIMULATION PHYSI) SPRAGUE ELECTRIC COMPANY SPRAGUE ELECTRIC COMPANY
SPRAY MAINE, INC.
SPRAY-DYNE CORP.
SPRINGFIELD GRAYURE CORP.
SPRINGFIELD LUFFLEGNATORS, INC.
SOUARE D COMPANY
SOUICE PROGUENCY.
PRODUCTS SRS. INC. SSS CONSTRUCTION ST JOE CONTAINER COMPANY ST. AITHONY HOSFITAL ST. ANTHONY MOSFITAL
ST. BARKALAS MEDICAL CENTER
ST. CLAIR CHEMICALS, INC.
ST. JOE MISSIALS CORP.
ST. JOE MISSIALS CORP.
ST. JOECEPH & GRAND ISLAND REALTY CO
ST. LOUIS INSTAMARY
ST. MICHAELS
ST. MICHAELS HOSPITAL
ST. REGIS PAPER CO.
ST. SEMICON, INC.
ST. THOMAS HOSPITAL
STAHI STA-HI STACK STEEL AND SUPPLY STACKPOLE CARBON COMPANY STAGE CONSTRUCTION CO. STACKPOLE CARBON COMPANY
STAGE CONSTRUCTION CO.
STAHL FIRISHUNITED-FINISH CO.
STANDARD CHICKENIES OF DELAWARE, INC.
STANDARD CHICKENIES INF. COMPANY
STANDARD CHICKENIES INF. COMPANY
STANDARD CHICKENIES AND CALIFORNIA
STANDARD CHICKENIES OF INDIANA (AMOCO)
STANDARD CHICKENIES OF INDIANA (AMOCO)
STANDARD CHICKENIES OF INDIANA (AMOCO)
STANDARD DELICOMENTY OF CALIFORNIA
STANDARD DELICOMENTY OF CALIFORNIA
STANDARD DELICENIES OF INDIANA
STANDARD STILL OF NEW JERSEY
STANDARD TO CHEMICAL CO. INC.
STANDARD TANK CLEANING CORP
STANDARD TANK CLEANING CORP
STANDARD TOOL & MANUFACTURING
STANDARD TOOL & MANUFACTURING
STANDARD TOOL & PLOTO
STANLEY AMATOR CORPORATION
STANLEY WITH Y C.
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STANLEY WITH TO THE COMPANY
STAR EFROON CHICKE
STAR CHICKEN CHICKEN
STARLES TO CHICKEN
START CERSON CHICKEN
STARLES TO CHICKEN
STARLES STATE CESSTOCK

STATE CHEMICAL COPPANY STATE HEAT TREATMENT, INC. STATE HIGHWAY COMMISSION STATE OF NEW JERSEY STATE OF NEW JERSEY
STATE OF CHIO HICHWAY DEPT.
STATE OF VERMONT
STATE OF WASHINGTON
STATE OF WEST VIRGINIA
STATE FOAD COMMISSION WEST VIRGINIA
STATE STREET BANK AND TRUST COMPANY
STATE UNIVERSITY COLLEGE STATION SERVICE & EQUIPMENT COMPANY STAUFFER CHEMICAL COMPANY, INC. STEAM SERVICES
STEEL CONTAINER CORP STEEL PRODUCTS, INC. STEELCASE INC. STEELCRAFT, INC STENTRY INSURANCE STEPAN CHEMICAL COMPANY STEPHEN D. ANDERSON STERLING FAUCET COMPANY STEVEN J. PICCO, ESQ. STEVEN ROGERS INC. STEVENS AND HARTER PLUMBING STEVENS POINT BREWERY STEWART PAINT MANUFACTURING COMPANY STEWART-WARNER CORP. STITINES WESTERN CHEMICAL CORP. STOCKHAUSEN, INC. STOCKHAUSEN, INC.
STOCKPOLE, CORPORATION
STODDARD AND SONS DELIVERY CO.
STOLLER CHEMICALS
STOLLE CORPORATION
STOLT TERMINALS, INC.
STO'LE & WEBSTER ENGINEER
STOCKEE TECHNOLOGY CORPORATION
STORM PLASTICS, INC.
STEAT CHEMICAL CORPORATION
STEATION & TERSTEGGE
STITEL CHEMICALS INC.
STRICKER PAINT PRODUCTS, INC. STRIP SERVICES, INC. STROH CONTAINER, INC STRICH CONTAINER, INC.
STRUCTURAL FIBERS, INC.
STRUCTURELITE PLASTICS CORP.
STUART PADIATOR DISTRIBUTORS
STURM PLUGER
STYNATHANE TAYLOR CORPORATION
SU DON OIL COMPANY
SUPLETT & ASSOCIATES
SUFFOLK SERVICES, INC.
SUFFOLK UNIVERSITY
SUCAR DESTER PRODUCTS CO SUGAR CEET PRODUCTS CO. SUGAR EEET PRODUCTS CO.
SUISMAN AND BLUMENTHAL, INC.
SULLAIR CORPORATION
SUMMIT FINISHING
SUMMIT NATIONAL LIQUID SERVICES, INC.
SUMNER FIRE DEPARTMENT
SUN CHEMICAL CORP.
SUN CHEMICAL/GENERAL PRINTING INK.
SUN GAS COMPANY SIN OIL CO. SUN OIL CO. BRECKENRIDGE OFFICE SUN OIL CO. BRECKENRIDGE OFFICE
SUN PETROLEUM PRODUCTS CO., INC.
SUNDSTPAND DATA CONTROL. INC.
SUNDSTPAND FLUID HANDLING
SUNDIST GROWERS, INC.
SUNDIST CROWERS, INC.
SUNDIST CROWERS, INC.
SUNDISTAND CORPORATION
SUNTECH, INC.
SUNTECH, INC.
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SUNTECH, INC. SUPERIOR MODEL CO., INC.
SUPERIOR MODEL CO., INC.
SUPERIOR OIL COMPANY
SUPERIOR PRODUCTS & EQUIPMENT
SUPERIOR SOLVENT
SUPERIOR TUBE COMPANY
SUPERIOR MANUELL PRICE CO. SUFERIOR VARNISH & DRIER CO.

SURFTECH FINISHERS
SUTTON TERMINAL WAREHOUSE, INC.
SWANTON PLATING CORPORATION
SWEDCAST CORPORATION
SWEDCAST CORPORATION
SWIFT AND COMPANY
SWISS DAIRY, INC.
SWIFT AND COMPANY
SWISS DAIRY, INC.
SWOPE OIL & CHEMICAL COMPANY
SWS SILICONES
SYBRON CHEMICAL DIVISION
SYBRON CHEMICAL DIVISION
SYBRON CHEMICAL DIVISION
SYBRON-KERR INFG. COMPANY
SYBRONIONAC
SYLVANIA
SYLMONS INDUSTRIES
SYN-TECH LTD
SYNETIX INDUSTRIES
SYN-TECH LTD
SYNETIX INDUSTRIES
SYNTECH PRODUCTS CORP.
SYNTEX BEAUTY CARE
SYNTHANE-TAYLOR CORPORATION
SYNTHES LTD. (IU.S.A)
SYNTHETIC LABORATORIES
SYNCOT EXAS
SYSTECH COPORATION
SYSTEM 99
SZ YACHTS, INC.

T. SARDELLI & SONS T.H. BAYLIS CHEMICAL CO. TACO, INC.
TACOMA BOATBUILDING CO., INC.
TACOMA HAULING
TACOMA MOVING AND STORAGE
TALBOT WASTE OIL TALON
TAM ENGINEERING CORPORATION
TANDY MAGNETICS
TANER CHEMICAL COMPANY TANK SERVICES, INC. TANNER MANUFACTURING TAPPAN COMPANY TAPPAN TANKER TAPACORP. INC.
TAU LABORATORIES
TAU-TRON INC.
TAYLOR INSTRUMENTS
TAYLORS AUTO BODY
TAYSTEE FREEZE OF MICHIGAN
TEAL INC. TEAM, INC. TEASE & CURRIER TEC. INC. TECCOR ELECTRONICS TECHALLOY COMPANY, INC. TECHALLOY WESTERN, INC. TECHNICAL COATINGS COMPANY
TECHNICAL COATINGS COMPANY
TECHNICAL PRODUCTS, INC.
TECHNICAL PRODUCTS, INC.
TECHNICON, SCM
TECHNO ADHESIVE CO.
TECHNOGRAPHICS FITCHBURG COATED PRO TECHTRONIC SOLVENTS TECNETICS, INC.
TECUMSEH PRODUCTS CO. TEDRUTH PLASTICS CORPORATION TEEPAK TEER WICKWIRE TEXTRONIX, INC. TELEDYNE CRYSTALONICS
TELEDYNE ELECTPO FINISHING
TELEDYNE GROTECH TELEDYNE INDUSTRIES, INC.
TELEDYNE PHILBRICK
TELEDYNE WATER PIK, TELEDYNE, INC. TELEDYNE, PENN-UNION

TELL CITY CHAIR CO TELO-O-POST, INC. TELTOME

TEMPERATURE PROCESSING CO., INC.

TEMAX ENISHING PRODUCTS COMPANY
TEMNACT COMPANY
TEMNECO CHEMICAL COMPANY
TEMNECO CHEMICAL COMPANY
TEMNECO CHEMICAL COMPANY
TEMNESOCE GAS PIPELINE
TEMNESOCE GAS PIPELINE
TEMNESON CESCUCOL & SEPTIC TANK SER
TERADYNE CICCEPONENTS, INC.
TEMNICALL COVERDISION
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T TERRY NEWSTROM PACE UCTS, INC. ICO. INC. TEXAS AMERICAN PETROCHEMICALS, INC. TOWA BRINE CORP TEVAS LITY REFINENC, INC. TEXAS CITY RETINING, INC.
TEXAS CITY TERRITHAL PAILWAY CO.
TEXAS CITY TERRITHAL PAILWAY CO.
TEXAS CONTROLLED TO A CRICULTURE
EXAS EXSTRAIN COLLIPANY
TO AS EXCITABLES INC.
TEXAS INDUSTRIES
TEXAS RAMED ATE
TEXAS SOLVENTS & CHEMICALS CO.
TEXAS TEXTURE PAINT COMPANY
TEXASUS CHEMICAL CO.
TEXASUS CHEMICAL CO.
TEXASUS CHEMICAL COMPANY
TEXTURE PAINT COMPANY
TEXTURE CHEMICAL COMPANY TEXTRON, INC. TEXTRON, INC.—TALON DIV. TEXTRON.INCICAMICAR DIV TEXTRON.ING/CAMGAR DIV
THE BUDD CO. PLASTIC RSD CTR.
THE DORPORATION COMPANY
THE DETROIT EDISON COMPANY
THE HORWITZ & FOITTS CO.
THE JAMES GRAHAM ERCIAN FOUNDATION
THE METALSOURCE CORPORATION
THE PERMALAC COMPORATION
THE SCOTT & FETZER CO.
THE TOLEDO PLADE CO.
THE VALERON CORPORATION
THE WILL MOLDING CO.
THE WICKERS CORPORATION
THERM-O-DISK THERM-O-DISK THERMA TRU THERMAC
THERMOC COMPANY
THERMO KING CORPORATION
THERMO PHONG CO.
THERMO SERV, INC.
THERMOSET PLASTICS
THELE-ENGDAL THIERICA, INC.
THIOKOL CORPORATION
THIOKOLODYNACHEM CORP THOMAS & BETTS THOMAS A. CURTIS THOMAS DREXLER THOMAS FUELS THOMAS H. REID THOMAS INDUSTRIES, INC. THOMAS JEFFERSON HIGH SCHOOL THOMAS JEFFERSON HIGH SO THOMAS IL O'CONNER THOMAS MCGEE THOMAS O. HOLMAN THOMAS JSEERN THOMAS P. FITZGERALD THOMAS REAL ESTATE THOMAS S. POSTER ESTATES THOMAS STEEL STEIR CORRO THOMAS STEEL STEIR CORRO THOMAS SOLVENTS
THOMAS STEEL STRIP CORPORATION
THOMAS T. TEPP, ESQ.
THOMAS W. SHOESMITH
THOMPSON CAN COMPANY
THOMPSON TOOL CO. (THOMPSON CO.)
THOMPSON-HAYWARD CHEMICAL COMPANY
THRALL OIL & CHEMICO.
THREE FLAGS CHEMICAL
THREE M (3 M) COMPANY
THRIETY STATIONS
THE THRIFTY STATIONS, INC.

THUNDERBIRD BOATS
THURAN INDUSTRIES, INC.(ZOECON) THYPOTEK IHYPOTEK
TION PLATING CO.
TIFTON CHEMICAL COMPANY
TIM O'ERIEN HOME IMPROVEMENT
TIMBER PROPERTIES
THE O'L COMPANY
THE O'L COMPANY THE SAVERS THE-CO THEX CORPORATION THEE CORPORATION THEE CORPORATION THEN METCY MEDICAL CENTER THEOTHY PAUL EURNS TIMPTE INC. TIZON CHEMICAL CORP T:CO TICO
TOSE DEUTCHMAN LABS
TOCH BROTHERS CO.
TOCH BROTHERS CO.
TOCH PACIFIC SHIPYARDS, INC.
TOLEDO SCALE
TOM BROWN'S OPTICAL
TOM C. HEAD
TOM KISER
TOMASS CESSPOOL SERVICE TOM KISER
TOMMY'S CESSPOOL SERVICE
TOMS RIVER CHEMICAL CORP.
TOP LOCKER EHTERPRISES, INC.
TOP LOCKER EHTERPRISES, INC.
TOP DESTRUCTURING COMPANY, INC.
TORQUE SYSTEMS INCOSPORATED
TOTAL FETRICLUM, INC.
TOWNER PAINT HAMBELOTURING
TOWNER MANUF/DIVINING COMPANY
TOWN OF EATAVIA
TOWN OF EATAVIA
TOWN OF BETGEN
TOWN OF CARSON TOWN OF BETGEN
TOWN OF CARSON
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TOWN OF CAUPLEINE
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TOWN OF MULL
TOWN OF KNOWLTON
TOWN OF KNOWLTON
TOWN OF MISLAGEORE
TOWN OF MOSINEE
TOWN OF OYSTER BAY
TOWN OF BIS MOUNTAIN
TOWN OF BIS MOUNTAIN
TOWN OF BOCK TOWN OF POCK TOWN OF SPENCER
TOWN OF WESTLOROUGH TOY NATIONAL BANK
TRANHATIC MEG. CO. INC.
TRANHATIC PRODUCTS CORPOPATION TRANSO PRODUCTS CORPORATION
TRANS COMPANY
TRANS WORLD ADHESIVES
TRANS-PLASTICS, INC.
TRANS-WORLD CHEMICAL INC.
TRANSAMERICA DELAVAL
TRANSCO NORTHWEST, INC.
TRANSCO PRODUCTS

"JACCARTERZENGLISH
TRANSCO PRODUCTS COMPANY
TRANSCOLD EXPRESS
TRANSCOLD EXPRESS
TRANSCOLD EXPRESS
TRANSCOMMELECTRONICS
TRANSPORMER SALES COMPANY
TRANSISTOR ELECTRONICS, INC.
TRANSIT AUTHORITY RIVER CITY
TRANSITRON ELECTRONIC CORPORATION
TRAVEL ACCESS
TRAVEROL LABORATORIES, INC.
TRAVERSE CITY CSTEOPATHIC HOSP.
TRAVIS LAES
TREATERS COMPANY
TRANSITED COMPANY
TRANSITED COMPANY
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TRANSITED COMPANY
TRAVEL ACCESS
TRAVERSE COMPANY
TRAVEL COMPANY
T TRANE COMPANY TRAVIS LAPS
TITLE FARMERS OF AMERICA, INC.
TITLE ISLAND STEEL COMPANY, LTD.
TITLE BOOD
TITLE BOWAY CORPORATION
THE LAKES, INC.
TRI PENN TOOL COMPANY, INC.
TRICTLY TRACTOR
TRICTLY TRUCK 7 TRAILER WASH

TRI-WAY INDUSTRIES, INC. TRIAD CHEMICAL TRIANGLE AUTO PARTS TRIANGLE CHEMICALS, INC.
TRIANGLE PACIFIC, DEL MAR CAB DIV. TRIANGI E PY.C. INC. TRIBONETICS COMPANY
TRIBONETICS COMPANY
TRICOLUB, SOLVENTS
TRIG DRILLING
TRIPLETT CORPORATION
TROJAN BATTERY CORP TROJAN INDUSTRIES TROMBETTA INC. TROT CHEMICAL TROY CHEMICAL TRUE TEMPER CORPORATION TPUETT LABRATORIES TRUK-A-WAY TRUSCOTT CONSTRUCTION CO. TRW AIRCRAFT COMPONENTS GROUP TRW ELECTRONICS COMPANY TRW. INC. TUBE TURNS TUCHMAN CLEANERS TUCHMAN SERVICES, INC. TUCK INDUSTIRES
TUCKER FREIGHT LINES, INC.
TUFF KNOTE KINOL RUSTPROOFING TUFF KOTE DINOL TUFLEX MANUFACTURING TUFTS & SCNS OF OKLAHOMA
TUGGLE LUMBER CO
TURSSTEN PRODUCTS CORPORATION
TURNER & BEAR COPPORATION
TURNER & BEAR COPPORATION TYCO TYEE AIRCRAFT, INC.

U.S. VETERANS ADMINISTRATION U.S. VETERANS ADMINISTRATION HOSP U.S.R. METALS, INC. U.T. BARGE COJUNITED TRANSPORT. U.V. INDUSTR'ES UGI ETHANCL DEVELOPMENT CORP. ULRICH CHEMICALS, INC. UNARCO COMMERCIAL PRODUCTS UNC MINING AND MILL UNDERWATER TECHN. UNI-TRODE CORPORA UNIDYNAMICS PHOENI: INC. UNIFLOW CORP. UNIFORM TUBE, INC. UNIFORM TUBE, INC.
UNIMET CORP.
UNION CAMP CORP.
UNION CAMP PLASTICS CORP.
UNION CARBIDE AGRICULTURAL PRODS CO
UNION CARBIDE CORPORATION
UNION CARBIDE/JENNAT CORP.
UNION GAS COMPANY
UNION GAS COMPANY UNION INDUSTRIES UNION IRON AND METAL COMPANY UNION NATIONAL BANK UNION OIL (BELCHR NEW ENGLAND, INC) UNION OIL CO. OF CALIFORNIA UNION OIL COMPANY UNION PACIFIC CORP.
UNION PACIFIC RAILROAD COMPANY UNION PAPER CO. UNION PROCESS, INC UNION PRODUCTS INC. UNION PUMP CO. UNION TEXAS PETROLEUM CORP. UNION TEXTILE MAJOR CONSULTANTS UNIPOYAL CHEMICAL UNIFOYAL CHEMICAL
UNIFOYAL TIRE COMPANY
UNIFOYAL INC.
UNIT PARTS
UNITECH CORPORATION
UNITED AIDLINES
UNITED ERASS WORKS, INC.
UNITED CACINET CORP
UNITED CASTING SCA
UNITED CASTING SCA
UNITED CHEMICAL CO UNITED CATALYSTS INC. SOUTH PLANT UNITED CHEMICAL CO UNITED CHEMICAL CO UNITED CHEMICAL CO UNITED CATINGS INCORPORATED UNITED BRAIN OIL SERVICE, INC. UNITED FEBERAL SAVINGS AND LOAN ASN UNITED FINISH COMPANY/PERMUTHANE) UNITED FOAM UNITED FOAM UNITED GAS PIPE LINE COMPANY UNITED HOSPITAL UNITED HYDRAULICS CORP. UNITED GILSONITE LABORATORIES
UNITED HYDRAULICS CORP.
UNITED MATTENANCE & MFG. CORP.
UNITED MATTENANCE & MFG. CORP.
UNITED MATTENANCE & MANUFACTURING
UNITED PART COMPANY, INC.
UNITED PART COMPANY, INC.
UNITED PART COMPANY, INC.
UNITED PART COMPANY, INC.
UNITED SERVICES
UNITED SERVICES OF TACOMA
UNITED SERVICES OF TACOMA
UNITED STATES BRASS CORP.
UNITED STATES BRASS CORP.
UNITED STATES UNES
UNITED STATES UNES
UNITED STATES TESTING COMPANY
UNITED TECHNOLOGIES AUTOMOTIVE INC
UNITED CORPORATION
UNIVERSAL CAPACITOR
UNIVERSAL CAPACITOR UNIVERSAL CAPACITOR UNIVERSAL CHEMICAL & COATINGS UNIVERSAL CHEMTRONICS INC.

UNIVERSAL DISPLAY UNIVERSAL ELECTRIC CO.

UNIVERSAL MANUFACTURING CORP.

U.S. SAMICA CORP. U.S. SCRAP IRONS & METALS, INC. 38X

U.S. PUBLIC HEALTH SERVICE HOSPITAL

UNIVERSAL OIL PRODUCTS, INC.
UNIVERSAL PAINT PRODUCTS, INC.
UNIVERSAL PLATING, INC.
UNIVERSAL PRODUCTS COMPANY
UNIVERSAL SOIENTIND
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UNIVERSAL WOODS
UNIVERSALY OF GOLOPADO
UNIVERSITY OF COLOPADO
UNIVERSITY OF COLOPADO MEDICAL CEN
UNIVERSITY OF LISTOR
UNIVERSITY OF LISTOR
UNIVERSITY OF LISTOR
UNIVERSITY OF LISTOR UNIVERSAL OIL PRODUCTS UNIVERSITY OF DEATH SCIENCE CENTER
UNIVERSITY OF MEMBERSY
UNIVERSITY OF MEMBERSY
UNIVERSITY OF MEMBERSH
UNIVERSITY OF MEMBERSH
UNIVERSITY OF ORSON
UNIVERSITY OF POSSON
UNIVERSITY OF POSSON
UNIVERSITY OF POSSON
UNIVERSITY OF POSST SOUND
UNIVERSITY OF POSSON
UNIVERSITY OF PUSET SOUND
UNIVERSITY OF TEXAS MEDICAL BRANCH
UNIVERSITY OF WESHINGTON
UNIVERSITY OF WESHINGTON UCP INC. UF ACO ADHESIVES UP-CO ADMESTVES
UP-JOHN COMPANY
UPSTATE MEDICAL CENTER
URICH CHEMICAL INC.
URICK FOUNDRY COMPANY US DEPT OF THE NAVY US GYSPUM US NAVAL AVIONICS CENTER
US NAVAL AVIONICS CENTER
US NAVAL ORDINANCE STATION
US NAVAL WEAPCHS CUPPORT CENTER
US POSTAL SERVICE
US VETTERANS ALMIN, MED. CENTER USCI CARDIOLOGY & RADIOLOGY USM CORPORATION USM CORPORATION, BAILEY DIV. USPFO FOR MICHIGAN USS CHEMICALS

V.H. BLACKINGTON AND CO., INC. V.J. DOLAN & CO., INC. VACHYD FACOCESSING CORP. VACTEC, INC. VACUUM TRUCKING SERVICE VAL CRAFT VALLEY ENAMELING VALLEY GENERAL HOSPITAL VALLEY MANUFACTURED PRODUCTS, INC. VALLEY RUBBISH REMOVAL VALLEY SANITATION
VALLEY STEEL PRODUCTS CO.
VALLEYLAB VALSPAR CORP VAMCO INDUSTRIES VAMP CHEMICALS RESOURCES CORP. VAN BEAU, INC. VAN DRESSER CORP VAN DHESSEN COHP.
VAN LEER PLASTICS (MADICO, INC.)
VAN WATERS AND ROGERS CHEMICALS
VANDERBILT CHEMICAL
VANDERMAY CONSTRUCTION CO., INC.
VANGUARD TRANSPORTATION
VANGUARD FLECTO COATINGS LTD.
VANPORT INDUSTRIES INCORPORATED VANVETTER, INC. VAPORS STEAM BATH VARACHEM CORP. VAREL MANFACTURING VARIAN ASSOCIATES VEEDER IND., INC., VEEDER ROOT CO. VEGO CHEMICAL CO. VELCAO USA, INC. VELSICOL CHEVICAL CORPORATION VENTON CHEMICAL VENTRON CORPORATION VERMONT AMERICAN CORPORATION VERMONT DEVELOPMENT CREDIT CORP VERMONT GAS SYSTEMS

VERMONT RESEARCH CORPORATION VERNAY PRODUCTS VERNON J. SCHEDNAYDRE
VERNON PLASTICS CORPORATION
VERNON STOUT
VERNON STOUT
VERTAC CHEMICAL CORP
VICKERS CHINDEND OIL COMPANY
VICKERS CHINDEND OIL COMPANY
VICTOR COLLETION TO CHEMICAL
VICTOR COLLETION SOLVENTS
VICTORY FLASTING, PAC.
VICTORY FLASTING, PAC.
VICTORY FURSING, PAC.
VILLAGE OF AUGURNOALE
VILLAGE OF AUGURNOALE
VILLAGE OF AUGURNOALE
VILLAGE OF DORCHESTER VERNON J. SCHEXNAYDRE VILLAGE OF AUBURNDALE
VILLAGE OF DORCHESTER
VILLAGE OF GRANTON
VILLAGE OF HEWITT
VILLAGE OF HEWITT
VILLAGE OF HELIZADORE
VILLAGE OF FLOYER
VILLAGE OF SPENCER
VILLAGE OF STRATFORD
VILLAGE OF WHITTING
VINCH & SONS, INC.
VINELAND CHEMICAL
VININGS CHITCHICAL
VININ VIRGINIA FT.ICE VISTRON CCRP. VITO J. PUMILIA ONI . ROOGT DIZAJV VICHEK PLASTICS CO. VOLKSWIGEN OF AMERICA, INC. VOLRATH PETEIGERATION YON DUPPLIN, LIC.
VONS PETTY LEUM MAINTENANCE
VORAC COMPANY VORAL COMPANY VOUGHT CORPORATION VULCAN CONTAINERS, INC VULCAN COST. VULCAN INDUSTRIES, INC. VULCAN MATERIALS CO. WYR SCIENTIFIC COMPANY

W. FRED KESTLER W. H. NICHOLS COMPANY W. R. GRACE & CO. WA BREWER WA EMEMBER
W.C. BELLINGER
W.C. FULLEN
W.E. FULLEN
W.E. SALL MACHINE CO.
W.E.S. PLUSTICS
W.F. BELOTE
W.J. CURRY AND SONS W.J. LAMBERTON W.J. OIL COMPANY, INC. W.L. GORE & ASSOCIATES WIL GORE & ASSOCIATES
W.R. GRACE (AMICON CORP.)
W.R. GRACE & CO.
W.R. GRACE CONSTRUCTION PRODUCTS
W.S. TYLER, I.N.C.
W.W. & C.F. TUCKER, I.N.C.
W.W. & C.F. TUCKER, I.N.C.
W.W. ANDRESS COMPANY
WARASH PRODUCTS, I.N.C.
W.Y.CHOYLA PINK & TRUST
WADE SEXIONERS WADE SKIPFER
WADE SKIPFER
WIGNER ELECTRIC CORP.
WAL KRIVE ENTERPRISES, INC.
WALCO ELECTRIC
WALCOCTE LAREL CORP. WALKER METALLURIGICAL CORP. Y'ALLACERIURRAY CORP. & SIMOND'S WILNUT PILLS WALNUT HILLS CAMSITE WALT, KIDDE & CO/SWITCHES, INC. WALTER ERANDT & SONS WALTER DARDCHO & SONS

WALTER HAGEN GOLF COMPANY WALTER KIDDE & CO. INC. WALTZ ENTERPRISES WAMDA E. BOLIN'
WANG LABORATORIES (PARKWOOD TAMMAJ WARD FURNITURE WARD TRANSFORMER CO. INC. WARD TRANSPORT, INC. WARDEN OIL COMPANY, INC. WARRIER & SMASEY COMPANY WARDEN BINGHAM COCH HERDANY EDANS NEDDANY WARREN V. & SELINA PICILLO WARREN WASHBURN VARE COMPANY WASHBURN Y.TRE COMPANY
WASHINGTON POTICE, INC.
WASHINGTON NATURAL GAS CO.
WASTE ACID SERVICES INC.
WASTE CONVERSION, INC.
WASTE DISPOSAL OF DENVER
WASTE DISPOSAL INC.
WASTE MANAGEMENT OF COLORADO
WASTE MANAGEMENT OF VISCONSIN INC
WASTE MANAGEMENT INC. WASTE MANAGEMENT OF VISCONSIN INC
WASTE MANAGEMENT, INC.
WASTE REDUCTION SYSTEMS
WASTE RESEARCH AND RECLAMATION CO.
WASTE RESOURCES CORP. WASTEPLEX. INC.
WASTE RESOURCES OF TENNESSEE, INC.
WASTE SYSTEMS, INC.
WASTE TRANSPORT COMPANY WASTE-A-WAY (PAW PAW) WASTEPLEX WATER CLEAN, INC. WATERLAC VATERS ASSOCIATES, INC. Y:/ATSCO YAMISO WATTS REGULATOR CO. YAMISOMIDA SAND AND GRAVEL LDPL WAYASH TAPE CO WAYETEK OF INDIANA, INC. VIAYI'E CHEMICAL COMPANY WAYI'E CIPCUIT VIAYI'E CORPORATION WAYNE COUNTY GENERAL HOSP. WAYNE D. HAMBY WAYNE D. HAMBY WAYNE DISPOSAL INC. WAYNE WIRE CLOTH PRODUCTS, INC. WAYNES OIL SALVAGE COMPANY WBI BROWNBRIDGE WBT COMPANY WEAN UNITED, INC WEATHERPORD LAMB WEEEN INDUSTRIES. INC. WEBER INDUSTRIES
WEBER IVETALS AND SUPPLY COMPANY
WEDZEB ENTERPRISES, INC.
WEIGHT WATCHERS OF SOUTH TEXAS WEIGHT WATCHERS OF SOUTH TEX WEILE/CLAIN, A MARLEY COMPANY WEILE/CLAIN, A MARLEY COMPANY WEI-T CORPORATION WEI-CH OIL COMPANY Y/FI.CH WOOD PRODUCTS CO. WELD COUNTY SCHOOL DISTRICT #6 WELDED TUBE, INC WELLINGTON GOSS VIELLS ALLIMINUM S.E., INC. WELLS-INDEX CORP. WELLIN FABRICATORS VESERN STATES REFINING WESLEY FULTZ WESLEY LACQUER COMPANY WESTAK-NORTH WESTCLOX IN. WESTERLY SCHOOL DISTRICT WESTERN AIRLINES, INC WESTERN CHEMICAL CO WESTERN DISPOSAL WESTERN ELECTRIC COMPANY, INC. WESTERN ELECTRIC AT&T TECHNOLOGIES WESTERN EXTRACT MANUFACTURING CO WESTERN FORGE WESTERN FURNACES INCORPORATED WESTERN GEAR CORP

WESTERN METAL FINISHING COMPANY WESTERN MICHIGAN UNIV. FOOD CORP. WESTERN OIL WESTERN PNEUMATIC TUBE COMPANY WESTERN PRODUCT WESTERN SAND AND GRAVEL, INC. WESTERN UNION WESTERM WOOD PRESERVING CO. WESTINGHOUSE ELECTRIC CORPORATION WESTON CONTROLS, INC. WESTON CONTROLS, INC.
WESTRAN CORP.
WESTVACO (US ENVELOPS)
WEYGURN BATTEL—UCA
WEYERHAUSER COMPANY
WEYMOUTH ART LEATHER, INC.
WOM SAFETY CORPORATION
WHEELER-BLANEY CO. WHIP-MIX CORP WHIRLPOOL CORPORATION
WHITAKER CONSTRUCTION CO. WHITE CHEMICAL WHITE FUEL COMPANY WHITE MOTOR COMPANY WHITE PIGEON PAPER COMPANY WHITE POSE TEA WHITE SEPTIC TANK COMPANY WHITEHALL INDUSTRIES, INC. WHITFIELD TANK LINES WHITING AND DAVIS WHITING AND DAVIS
WHITING PRODUCTS, LTD.
WHITINGYER LABORATORIES INC.
WHITTAKER CORP/ALLIED COATINGS DIV
WHITTAKER CORPORATION
WHITTEN DREEDGING WHICK HOMES
WICKES CORPORATION
WIDING TRANSPORATION, INC.
WIESELER CONSTRUCTION COMPANY WILD COMPANY WILEMAN PUMPING SERVICE WILEMAN'S CESSPOOL SERVICE WILENTA BROTHERS WILFORD JOHNSON
WILKERSON CORPORATION
WILLIAM A DALTON
WILLIAM AND JEAN PICKETT WILLIAM B. TABLER
WILLIAM C. AND ELIZABETH O. WARD
WILLIAM C. WARD WILLIAM CARRACINO WILLIAM CARRACINO
WILLIAM DAVIS, SR.
WILLIAM E. FLEMING
WILLIAM E. HIEKAMP, ESQUIRE
WILLIAM F. DARLING
WILLIAM F. HRANICA
WILLIAM F. JACKSON
WILLIAM F. LONG
WILLIAM G. CCTT CONTRACTORS
WILLIAM G. SCCTT CONTRACTORS WILLIAM H. HYATT, JR., ESQ. WILLIAM H. KRAUS WILLIAM J. DALE WILLIAM K. LALLY ESQ WILLIAM KOEGL WILLIAM KYLE WILLIAM L KOVACS WILLIAM LEACU WILLIAM MORGAN WILLIAM MOSLEY WILLIAM N. AND BETTY MCCARTY WILLIAM PAYNE WILLIAM PEWITT WILLIAM SALEM WILLIAM SYLVESTER WILLIAM WILSON & SONS WILLIAMS COMPANIES WILLIAMS FARMS WILLIAMS MACHIERY, LIMITED WILLIAMS MANUFACTURING CO. WILLIAMS PHARMACY WILLIAM'S REFINING COMPANY WILLIAMSON COMPANY WILMINGTON CHEMICAL CORP WILMER WOOD PRODUCTS WILSON AND HAYES WILSON DOWNHOLE SERVICES

WILSON ENGRAVING COMPANY
WILSON MACHINE
WILSON SPORTING GOODS
WINCHESTER REPEATING ARMS
WINGCARD COM PANY
WINGAFRSHEEK TURBINE CO.
WINSTEAD, MOGUICE SECHRIST, MINICK
WINTER
WINGERONEN PAINT MEG., CO.
WISE, CATTER, CHILD & CARAVAY
WITTON CHEMICAL CORP.
WOODERN MOUSTRIAL ASSOCIATES
WITTON CHEMICAL CORP.
WOODERN EDITER
WOODERN EDITER
WOODERN EDITER
WOODERN EDITER
WOODERN TECHNOLOGIES, MC.
WITTON PRESERVATION MOUSTRIES, LTD.

WOOD REALTY WOOD RIVER PRODUCTS WOODBURY INDUSTRY, INC. WOODS LUMBER COMPANY, INC. WOODSTEIN SCRAP METALS WOOLF EXCHANGE, INC. V. DOLLEY TOOL AND MANUFACTURING V. ORCESTER TOY **223RQ ROJOO GJRC:**Y WORLD PIPE SERVICE CO. WORLD WIDE, INC. WORTH COMPANY WORTHINGTON DIAGNOSTIC SYSTEMS Y/7 PEACH WRENTHAM STEEL PRODUCTS CO. INC. WITIGHT EPOTHERS COLLISION SERVICE WIRIGHT LINE WRIGHT MANUFACTURING WURTSMITH AIR FONCE BASE

WYANDOTTE PAINT PRODUCTS
WYATT INDUSTRIES
WYE DEVELOPMENT CORPORATION
WYLE LABORATORIES

X

XEROX CORPORATION
XEROX ELECTRO-OPTICAL SYSTEMS
XIDEX
XC:MOX CORPORATION
XYCOM, INC.

v

YALE RUBBER MFG. CO.
YAWORSKI, INC.
YELLON FREIGHT LINES
YENKIN MAJESTIC PAINT COMPANY
YORK CAPACITOR CORP.

YOUNGSTOWN SHEET AND TUBE CO

Z

Z & W MAZDA
ZALLEA BROTHERS
ZAPATA MARINE
ZARCO INDUSTRIES, IN.C
ZEE TOCL & DIE CO., INC.
ZEHRUNG CORPORATION COMPANY
ZELLWIN FARMS COMPANY
ZENTH PAPIN CORPORATION
ZEPEDA INSTRUCMENTS
ZERO CORPORATION
ZIDELL DISMANTLING, INC.
ZIMMER PAPER
ZIMMERMAN METALS, INC.
ZOCCON INDUSTRIES
ZUCKERT, SOUTT, & RASENBERGER
ZURN INDUSTRIES, INC.

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