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Sent: Thursday, August 05, 2010 5:17 PM
To: ENRD, PUBCOMMENT-EES (ENRD)
Cc: Frankel, Donald (ENRD)
Subject: In re Quebecor World (USA) Inc., et al., Case No. 08-10152(JMP) (Bankr. S.D.N.Y.) and D. J. Ref. No. 90-11-2-09461

Follow Up Flag: Follow up
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To: Assistant Attorney General, Environmental and Natural Resources Division

On behalf of the Lake Calumet Cluster Site PRP Group (the "LCCS PRP Group"), we are submitting two comments to the Settlement Agreement the United States Environmental Protection Agency ("EPA") proposes to have entered in the matter referred to above.

First, the Settlement Agreement requires Ringier A.G. ("Ringier") as indemnitor of Debtors, as that term is defined in the Settlement Agreement, to pay EPA \$38,617.58 in connection with Debtors' liability at the Lake Calumet Cluster Superfund Site (the "LCCS Site"). The Settlement Agreement further provides that Debtors' payment for a particular site "shall be credited by EPA to its account for a particular site, which credit shall reduce the liability of non-settling potentially responsible parties for the particular site by the amount of the credit." There is not, however, similar language with respect to the payment EPA will receive from Ringier for the LCCS Site.

The LCCS PRP Group believes that the payment from Ringier should be treated the same as the payment EPA will receive from Debtors, and therefore that Ringier's payment must be credited by EPA to its account for the LCCS Site, which credit shall reduce the liability of non-settling potentially responsible parties for the LCCS Site by the amount of the credit. Quebecor's liability is being settled, both directly and through Ringier as Quebecor's indemnitor, and there is no factual or legal basis to treat their settlement funds differently.

Second, the Settlement Agreement states that EPA has the discretion "to direct any portion of any cash distribution . . . into site-specific special accounts established to fund response actions at Liquidated Sites in the event that future work is anticipated at such sites." The LCCS Site is a "Liquidated Site" at which future response actions are anticipated. The LCCS Group believes that the cash EPA will receive from Debtors and Ringier must be allocated into a special account for use at the LCCS Site. EPA is collecting these funds because of the liability of Debtors and Debtor's indemnitor for response costs at the LCCS Site. Therefore, use of these funds for purposes other than the remediation of the LCCS would be unfair and unreasonable.

Thank you for your consideration.

Sincerely,

Michael S. Mostow

Michael Mostow

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