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November 18, 2013

**VIA EMAIL AND FEDEX**

Mr. Gary Miller, Remedial Project Managaer
U.S. Environmental Protection Agency,
Region 6
Superfund Division (6SF-RA)
1445 Ross Avenue, Suite 1200
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Ms. Barbara A. Nann, Assistant Regional Counsel
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Re: Unilateral Administrative Order for Remedial Investigation/Feasibility Study ("UAO"), San Jacinto River Waste Pits Superfund Site - Financial Assurance Requirements under Paragraph 93 of the UAO

Dear Gary, Barbara and Amy:

This letter is being submitted on behalf of International Paper Company ("International Paper"), as one of the Respondents under the above-referenced UAO. Enclosed is internal financial information in the form of International Paper's February 26, 2013 10-K filing with the Security and Exchange Commission ("SEC"). The document can also be accessed via the Internet on the SEC's website at http://www.sec.gov. This letter and the enclosed document updates International Paper's

prior financial assurance submissions, including its joint submission with Respondent McGinnes Industrial Maintenance Corporation dated February 18, 2010, a copy of which (without enclosures) is enclosed for your reference.

To the extent that EPA requires any additional information regarding International Paper's financial assurances, please contact the undersigned.

Sincerely,

John F. Cermak, Jr.

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