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September 23, 2013

Jennifer L. LaPoma
Remedial Project Manager
Western New York Remediation Section
United States Environmental Protection Agency
290 Broadway, 17th Floor,
New York, New York 10007-1866

Re: New Cassel/Hicksville Ground Water Contamination Superfund Site Proposed Plan

Dear Ms. LaPoma:

This firm represents IMC Eastern Corp. f/k/a IMC Magnetics Corp. with regard to the referenced matter. We attach hereto the Joint Comment to Proposed Remedial Plan of the New Cassel/Hicksville Groundwater Contamination Site submitted by the following:

(1) Garfunkel Wild, P.C., representing Arkwin Industries, Inc.;
(2) Bond, Schoeneck & King, PLLC, representing Barouh Eaton Allen Corp.;
(3) Farrell Fritz, P.C., representing Grand Machinery Exchange, Inc. and 2632 Realty Development Corp.;
(4) Sheehan Phinney Bass + Green, P.A., representing IMC Eastern Corp. (f/k/a IMC Magnetics Corp.);
(5) Epstein Becker & Green, P.C., representing Island Transportation Corporation;
(6) Kevin Maldonado & Partners, LLC, representing Next Millenium Realty, LLC and 101 Frost Street Associates;
(7) McNamee, Lochner, Titus & Williams, P.C., representing Next Millenium Realty, LLC and 101 Frost Street Associates;
(8) McCarthy Fingar, LLP, representing Tishcon Corp.;
(9) Sahn Ward Coschignano & Baker, PLLC, representing Utility Manufacturing Co., Inc. and Nest Equities, Inc.

Respectfully submitted,

Robert R. Lucic

Enc.
Cc: Beverly Kolenberg, Esquire