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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. We attach hereto on behalf of IMC Eastern Corp. f/k/a IMC Magnetics Corp. the Comment to Proposed Remedial Plan of the New Cassel/Hicksville Groundwater Contamination Site prepared by Gradient Corporation.

Respectfully submitted,

Robert R. Lucic

Enc.
Cc: Beverly Kolenberg, Esquire