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Reply to: Manchester Office
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June 8, 2016

Sharon E. Kivowitz, Esq.
Assistant Regional Counsel
Office of the Regional Counsel – Region 2
United States Environmental Protection Agency
290 Broadway, 17th Floor
New York, NY 10007-1866

Re: Settlement Agreement and Order on Consent for Remedial Design
New Cassel Hicksville Contaminated Groundwater Superfund Site, OU1

Dear Ms. Kivowitz:

In response to your correspondence dated May 27, 2016, IMC Eastern Corp. remains willing to negotiate a settlement in good faith. However, because IMC's only assets consist of disputed insurance coverage, it will not be able to comply with the financial assurance provisions of the draft AOC and therefore cannot agree to be bound by them.

Very truly yours,

Robert R. Lucic