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United States
Environmental Protection
Agency

Region 10
1200 Sixth Avenue
Seattle WA 98101

Alas
Idaho
Oregon
Washington

EPA

March 29, 1995

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Reply To
Attn Of: SO-155

Mr. Stanford J. Nudelman
2707 N.W. Nela Street
Portland, Oregon 97210

Re: In the Matter of: S.J. Nudelman and Son,
Docket No. 10-95-0012 (TSCA)

Dear Mr. Nudelman:

Thank you for the preliminary financial information you submitted to the agency earlier this month. In order to fully evaluate your company's ability to pay claim, please complete the enclosed forms (IRS Form 8821 and EPA's Corporate Disclosure Form). In addition, we will need the following documents and other information:

1. **Federal Tax Returns** -- Provide true and complete copies of the company's tax returns for 1991-1993, and 1994, if filed.

2. **Annual Financial Statements** -- Provide true and complete copies of annual financial statements, in the form of an audit, review, or compilation, completed by an outside CPA if available, for 1993 and 1994 (if a final version is not yet prepared for 1994, a draft financial statement is acceptable). The financial statements should include an income statement and balance sheet and, if available, cash flow.

3. **Remuneration of Company Management** -- List the total remuneration for each senior company officer for each year from 1991-1994

4. **Shareholders** -- List those shareholders who hold the first 80% of the company's voting stock, with the number of shares held and dollar value for each such stockholder

5. **Litigation** -- Describe any current or anticipated litigation which could affect the company's financial position that is not noted in the most recent financial statement

6. **Financial Settlements** -- Describe any recent or anticipated financial settlements not noted in the most recent financial statement

7. **Company Control** -- Explain whether the company was

controlled by any other company, or controlled any other company, domestic or foreign, since 1990.

8. **Credit** -- Describe any lines of credit (including lender name, terms and conditions) the company has which are not noted in the most recent financial statement. Also, indicate whether the company has been denied credit since 1990. If so, describe the request and the basis for the denial.

9. **Insurance** -- Describe any liability insurance in effect during the period of violation which might provide coverage, and provide true and correct copies of the relevant policy.

10. **Loans** -- Describe any loans between the company and any company officers or shareholders since 1990.

11. **Additional Information** -- Provide any other information that you think would assist EPA in evaluating your company's ability to pay claim.

Please submit this information by **April 17, 1995.** We will evaluate the information you provide and let you know whether we need any additional documents or information. Please feel free to call me at (206) 553-1476 if you have any questions about the information requested.

Sincerely,

Margaret B. Silver

Margaret B. Silver
Associate Regional Counsel

Enclosures

cc: Elliot Rosenberg
Bill Hedgebeth