From: <u>Miller.Scott@epamail.epa.gov</u>

To: wayne_reiber@cabot-corp.com; John Mousa
Subject: Fw: Cabot/Koppers Superfund Site
Date: Monday, October 29, 2012 9:11:37 AM

Attachments: EPA Letter 10-26-12.pdf

Good morning, Wayne and John,

Just a follow-up on recent correspondence with All-Pro.

Thanks, Scott Miller Remedial Project Manager Superfund Division

Superfund Remedial Branch

Section C

U.S. EPA Region 4 61 Forsyth Street, SW Atlanta, GA 30303 Phone (404) 562-9120 Fax (404) 562-8896

----- Forwarded by Scott Miller/R4/USEPA/US on 10/29/2012 09:11 AM -----

From: "Reinhard, Molly" <reinhard@fowlerwhite.com>

To: Scott Miller/R4/USEPA/US@EPA, Caroline Philson/R4/USEPA/US@EPA

Cc: "Noble, Ron" <rnoble@fowlerwhite.com>

Date: 10/26/2012 05:09 PM

Subject: Cabot/Koppers Superfund Site

Mr. Miller: Please see attached correspondence from Ron Noble.



Molly Reinhard

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If you desire a formal opinion on a particular tax matter for the purpose of avoiding the imposition of any penalties, we will discuss the additional Treasury requirements that must be met and whether it is possible to meet those requirements under the circumstances, as well as the anticipated time and additional fees involved.

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Letter 10-26-12.pdf)