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April 8, 2016

Eurika Durr
Clerk of the Board
U.S. Environmental Protection Agency
Environmental Appeals Board
1201 Constitution Avenue NW
WJC East, Room 3332
Washington, D.C. 20460-0006

VIA ELECTRONIC FILING,
E-MAIL & U.S. MAIL

Re: **Land O'Lakes, Inc. (Hudson Oil Refinery Superfund Site)**
       Docket Number: 06-16-08
       Appeal Number: CERCLA 106(b) 15-01
       Courtesy Notice of Decision Not to Appeal the Dismissed Case

Dear Ms. Durr:

The Joint Status Report to the Environmental Appeals Board dated March 3, 2016, stated that Land O' Lakes plans to file an appeal from the February 10, 2016 judgment dismissing the case entitled *Land O' Lakes, Inc. v. United States of America*, Case No. 5:15-CV-0683-R (the "Dismissed Case").

As a courtesy, Land O' Lakes respectfully files this notice that it has decided not to appeal the judgment in the Dismissed Case. Counsel for the United States and Region 6 were informed of this decision by telephone on April 7, 2016.

Thank you.

Very truly yours,

STINSON LEONARD STREET LLP

BYRON E. STARNS

cc *(via email and U.S. Mail):*   Clarence Featherson, US EPA   Mark E. Johnson, Esq.
                                    Lee R. Tyner, US EPA   Mark D. Coldiron, Esq.
                                    George Malone, US EPA   Stephen J. Jantzen, Esq.

CERTIFICATE OF SERVICE

Pursuant to Revised Guidance on Procedures for Submission and Review of CERCLA Section 106(b) Reimbursement Petitions, Environmental Appeals Board (February 23, 2012), the undersigned hereby certifies that the above and foregoing was electronically filed with the Clerk of the Environmental Appeals Board on this 22th day of October, 2015. In addition, on this same date, a true and correct copy was sent by U.S. Mail to the following:

George Malone
U.S. Environmental Protection Agency
Region 6
1445 Ross Avenue, Suite 1200
Dallas, TX 75202

Clarence Featherson
Office of Enforcement and
Compliance Assurance
U.S. EPA (2272A)
1200 Pennsylvania Avenue NW
Washington, DC 20460

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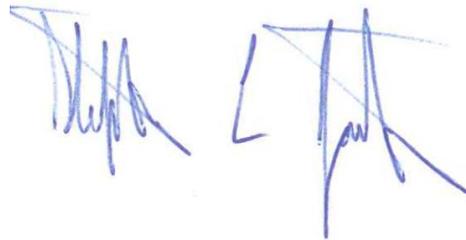
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Attorney for the Petitioner