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U.S. ENVIRONMENTAL
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September 23, 2010

Attorney Ann Coyle (C-14J)
Associate Regional Counsel
U.S. EPA, Region 5
77 West Jackson Blvd
Chicago, IL 60604

Re: In the Matter of Kenneth J. Kosmoski and Kristin Gillan
Docket No. TSCA-05-2010-0006

Dear Attorney Coyle:

I have enclosed three original copies of the Consent Agreement and Final Order ("CAFO") with respect to the above-referenced matter. As you instructed me today via telephone, I am holding both respondents' penalty payments at this time because the EPA has not yet assigned a billing document number to this case. You explained that there must be a billing number in order for the EPA to process a penalty payment.

Please let me know the billing number as soon as possible, but within 30 days of the effective date of this CAFO. At that time, I will forward the payments to the EPA office in St. Louis.

Thank you for your courtesy and cooperation in resolving this matter.

Very truly yours,

Lisa C. Paul

c: **Regional Hearing Clerk (E-19J)**
Christine Anderson (LC-8J0)
Elizabeth Rich
Kenneth J. Kosmoski