CONTINENTAL NITROGEN & RESOURCES CORPORATION

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REGIONAL HEARING CLERKS
U.S. ENVIRONMENTAL
PROTECTION AGENCY

December 5, 2008

Attn: Greg Chomycia, (SC-6J)
Superfund Division
U.S. Environmental Protection Agency, Region 5
77 West Jackson Blvd.
Chicago, Illinois 60604-3511

Re: Continental Nitrogen & Resources Corporation Supplemental Environmental Project Completion Report; Docket Number CAA-05-2008-0012

Dear Mr. Chomycia;

Pursuant to the Consent Agreement and Final Order (CAFO) received by Continental Nitrogen & Resources Corporation (CNR) from the United State Environmental Protection Agency (EPA), CNR agreed to perform a Supplemental Environmental Project (SEP) in response to the Notice of Violation received from EPA. According to the terms of the CAFO, CNR must submit a SEP Completion Report upon completion of the SEP showing compliance with the CAFO. This SEP Completion Report is included herewith along with Attachments 1 to 4.

I certify that I am familiar with the information in this document and that, based on my inquiry of those individuals responsible for obtaining the information, it is true and complete to the best of my knowledge. I know that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

If you have any questions or concerns regarding this, please contact me at (651) 437-3101.

Sincerely,

Continental Nitrogen & Resources Corporation

Ken Tummel

Vice President and General Manager

CC: Regional Hearing Clerk, U.S., EPA, Region V

Ms. Cynthia King, Office of Regional Counsel, U.S. EPA, Region V

Mr. Chris Psihos, Psihos & Associates, Inc.