

ATTACHMENTS

1. Declaration of Julie Morris
2. Declaration of Cynthia Mack-Smeltzer
(Contains Confidential Information)
3. Individual Ability to Pay Claim Financial Data Request Form
(Contains Confidential Information)
4. IRS Form 4506-T Signed by Willie P. Burrell
(Contains Confidential Information)
5. May 19, 2011, Correspondence from IRS
6. May 11, 2011, Letter to Derek Burrell on Inability to Pay Claim
(Contains Confidential Information)
7. May 27, 2011, Certified Mail Package Returned
(Contains Confidential Information)
8. July 8, 2011, UPS Correspondence to Derek Burrell on Inability to Pay Claim
(Contains Confidential Information)

**INFORMATION CLAIMED CONFIDENTIAL IN THE ATTACHMENTS HAS
BEEN DELETED AND A COMPLETE COPY OF THE DOCUMENT
CONTAINING THE INFORMATION CLAIMED CONFIDENTIAL HAS BEEN
FILED WITH THE REGIONAL HEARING CLERK
THIS IS THE REDACTED, PUBLIC FILE, VERSION**

ATTACHMENT

1

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5

In the Matter of:)	Docket No. TSCA-05-2006-0012
)	
Willie P. Burrell,)	Proceeding to Assess a Civil Penalty under
The Willie P. Burrell Trust,)	Section 16(a) of the Toxic Substances
Dudley B. Burrell, and)	Control Act, 15 U.S.C. § 2615(a)
The Dudley B. Burrell Trust)	
Kankakee, Illinois,)	
Respondents.)	
_____)	

DECLARATION OF JULIE MORRIS

I, JULIE MORRIS, declare and state as follows:

1. I am the person in the Pesticides and Toxics Compliance Section within the Land and Chemicals Division at U.S. Environmental Protection Agency (EPA) Region 5 currently assigned to this matter.
2. I received a Bachelor of Science Degree in Environmental Science: Chemistry from the University of Tennessee in Chattanooga, Tennessee in 1995.
3. I received a Master of Science in Public Health Degree in Environmental Management and Policy from the University of North Carolina in 1998.
4. Between 1998 and 1999, I worked as an Environmental Scientist at E.H. Pechan & Associates. My duties there included performing area source emissions inventories for ozone non-attainment areas, and air modeling under contract to U.S. EPA.
5. Between 1999 and 2001, I worked as an intern in the Environmental Careers Organization on assignment to U.S. EPA Region 5, Water Division, NPDES

Branch. My responsibilities in that position included data analysis of combined sewer overflows (CSO) within the Region 5 states, and developing a website for CSOs for Region 5.

6. Between 2001 and 2003, I worked as an Environmental Scientist in the Air Enforcement Branch, Air Division, of Region 5 of EPA. My responsibilities in that position included targeting and inspecting facilities in a variety of industrial sectors, and working with EPA's Office of Regional Counsel and the U.S. Department of Justice (DOJ) to resolve Clean Air Act violations.
7. Between 2003 and 2005, I worked on a European Union funded project in Fontainebleau, France, studying Corporate Social Responsibility. My duties included assisting with project management for the RESPONSE Project.
8. Between 2005 and 2009, I worked as an Environmental Scientist in the Air Enforcement Branch of Region 5 of EPA. In this position, I inspected a variety of industrial sources to ensure compliance with Clean Air Act regulations, and worked with EPA Region 5's Office of Regional Counsel and DOJ to develop and resolve enforcement cases against violators of the Clean Air Act, including actions against several coal-fired utilities under the EPA Region 5's Utility Initiative, and calculating penalties under the Clean Air Act and the Clean Air Act penalty policies.
9. From December 2009 until the present, I have served as Team Leader in the Pesticides and Toxics Compliance Section within the Land and Chemicals Division at U.S. EPA Region 5. I am responsible for the team that addresses lead based paint enforcement in Region 5 states under Section 1018 and the new

Renovation, Repair, and Painting Rule (RRP). My responsibilities include case assignments as well as case development and enforcement under Section 1018 and the RRP Rule. Case development for enforcement includes creating and reviewing penalty calculations based on the noted violations and developing the enforcement action based on the requirements of the statute, applicable regulations, and the Enforcement Response and Penalty Policy.

10. The statements in this declaration are based on my personal knowledge; on my experience as an environmental scientist and team leader at EPA; on knowledge I have gained from reviewing EPA files concerning the properties located at 257 N. Chicago, 1393 East Chestnut, 993 N. Schuyle, 575 East Oak, and 1975 Erzinger and the ownership and leasing of those properties; on knowledge I have gained from reviewing and applying TSCA and the Section 1018 Enforcement Response and Penalty Policy; and on my review of the pleadings in this matter.
11. I have reviewed the Declaration of Joanna Bezerra filed in this matter, discussing the calculation of the proposed penalty in this matter.
12. That calculation correctly applied the statute and the TSCA Enforcement Response and Penalty Policies to the facts at the time, resulting in a proposed penalty of \$89,430.
13. The proposed penalty of \$89,430, calculated under TSCA and the Section 1018 Enforcement Response Penalty Policy, would not be affected if Respondents Dudley B. Burrell and/or the Dudley B. Burrell Trust were dismissed from this action, leaving only Willie P. Burrell and/or the Willie P. Burrell Trust to respond


to the Complaint for violations of lessor requirements set forth at 40 C.F.R. 745.113 (b).

14. If I apply the statute and the penalty policy to the set of facts relevant to Respondents Willie P. Burrell and/or the Willie P. Burrell Trust, I would calculate a proposed penalty of \$89,430. This is the same proposed penalty that Ms. Bezerra calculated.
15. In determining the amount of any civil penalty for violations of the Disclosure Rule, EPA takes into account the nature, circumstances, extent, and gravity of the violation or violations alleged and, with respect to the violator, ability to pay, effect on ability to continue to do business, any history of prior such violations, the degree of culpability, and such other matters as justice may require.
16. Under the Section 1018 - Disclosure Rule Enforcement Response and Penalty Policy, the circumstance level is based on the type of violation and the extent factor is based on the age of children living in target housing and whether a pregnant woman lives in target housing. A gravity based penalty is selected from a Matrix that provides ranges for categories of circumstances and extent involved. The Agency would also consider if there is an economic benefit. The adjustment factors of ability to pay/continue in business, history of prior violations, degree of culpability, supplemental environmental projects, voluntary disclosure (including the audit policy, small business policy, and self-disclosure), and other unique factors (including potential for harm due to risk exposure, litigation risk and attitude) are then applied.
17. Willie P. Burrell and the Willie P. Burrell Trust appear to have been lessors on all of the leases cited in the Complaint.

18. Since the type of violations in the leases, the age of children and presence of pregnant women in the target housing, and the economic benefit for the violations does not change, the gravity-based penalty calculated under the Section 1018 – Disclosure Rule Enforcement Response and Penalty Policy remains the same if the Complaint is limited to Willie P. Burrell and the Willie P. Burrell Trust. The number of Respondents leasing the target housing would not impact the gravity based penalty.
19. Under the current record, dropping Dudley B. Burrell and the Dudley B. Burrell Trust does not change the history of prior violations, degree of culpability, attitude, Supplemental Environmental Projects, the Audit Policy, Voluntary Disclosure and Size of Business.
20. I agree with the Declaration of Joanna Bezerra, in making no adjustments for history of prior violations, degree of culpability, attitude, Supplemental Environmental Projects, the Audit Policy, Voluntary Disclosure and Size of Business.
21. I agree with not including an economic benefit component.
22. As Respondents own and/or lease more than one target housing unit, I would not make an adjustment for small independent owners and lessors.
23. While Respondents have since submitted sample results, I agree that no adjustment should be made for “no known risk of exposure” under other factors as justice may require since Respondents have failed to establish that the apartments were in fact “lead-based paint free” as required by the regulations.

24. After Respondents Willie P. Burrell and the Willie P. Burrell Trust raised a claim on their ability to pay and continue in business and attached tax returns in their Memorandum in Support of Respondents' Motion Opposing Motion for Default Judgment and Respondents' Motion to Dismiss, I requested the assignment of a financial analyst.
25. Cynthia Mack-Smeltzer has been assigned as the financial analyst to review the financial information submitted in support of the claim on ability to pay.
26. I defer to the financial analyst for a determination on ability to pay/effect on ability to continue to do business.

Date: 8/15/11



Julie Morris
Team Leader
Pesticides and Toxics Compliance Section
Land and Chemicals Division

ATTACHMENT

2

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5

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Dudley B. Burrell, and)	Control Act, 15 U.S.C. § 2615(a)
The Dudley B. Burrell Trust)	
Kankakee, Illinois,)	
Respondents.)	
_____)	

DECLARATION OF CYNTHIA MACK-SMELTZER

I, CYNTHIA MACK-SMELTZER, declare and state as follows:

1. I currently am employed as an Accountant in the Program Accounting and Analysis Section in the Resource Management Division of Region 5 of the U.S. Environmental Protection Agency (EPA).
2. I received a Bachelor of Science Degree in 1991 from Saint Xavier University, where I majored in Accounting.
3. I received a Certified Public Accountant registration from the University of Illinois in August 1992.
4. From October 1992 until September 1997, I was employed as an Auditor in the Office of the Inspector General for EPA in Chicago and Philadelphia. My responsibilities in that position included evaluating a variety of EPA financial operations; gathering, compiling and analyzing financial data at midyear and year end; interpreting requirements from various sources, including Comptroller General Decisions and EPA Resource Management Directives; and evaluating internal controls and recommending improvements.

5. From September 1997 until October 2006, I was employed as an Accountant in the Finance and Accounting Section of Region 5 of EPA. In that position, I conducted extensive research on backlogged cash differences between the U.S. Department of Treasury Fund balance and EPA accounts and corrected over \$2 million of these cash differences. I also successfully closed fiscal books for nine consecutive years with zero cash differences, performed monthly reviews of EPA's general ledger to identify abnormal balances or unusual transactions, and prepared correcting entries when needed.

6. From October 2006 until October 2008, I was employed as a Budget Analyst in the Budget Office of Region 5 of EPA. My responsibilities in that position included certifying availability of funds for various Regional Divisions, managing appropriation fund balances, identifying areas of need and reprogramming funds to meet Agency objectives, developing and coordinating training for the Financial Data Warehouse auxiliary accounting system, and organizing the 2007 EPA National Budget Technical conference.

7. I have been employed as an accountant in the Program Accounting and Analysis Section of Region 5 of EPA since October of 2008. My responsibilities in this position include providing financial reports in support of Superfund costs, maintaining financial system databases to document superfund cost and financial assurances, performing ability to pay analyses, tracking costs and preparing billings for superfund state contracts, interfaces with the superfund programs, and preparing superfund state contract closeout packages.

8. I have conducted ability to pay determinations in more than 60 EPA Region 5 administrative matters.

9. In performing ability to pay analysis, I use ABEL/INDIPAY/MUNIPAY computer software and analyze financial statements and tax returns.

10. I was formally assigned to the Burrell matter in March of 2011, after a motion was submitted by Respondents that included tax information.

11. This tax information contained copies of 1040 Individual Income Tax Returns for calendar years 2007, 2008 and 2009, marked as "married filing jointly" for Willie Burrell and Dudley Burrell. They were signed by Lyle Morris as a preparer, with a signature date of May 20, 2010. The 2009 return was also signed by Willie Burrell, with a signature date of June 5, 2010.

12. I reviewed these tax returns.

13. I have not seen any tax returns for the Willie P. Burrell Trust.

14. In April 2011, Respondents also submitted a Form 4506-T Request for Transcript Form that was signed by Willie Pearl Burrell on April 14, 2011; and an Individual Ability to Pay Financial Data Request Form signed by Willie Pearl Burrell on April 14, 2011.

15. I had recommended that a Form 4506-T and an Individual Ability to Pay Financial Data Request Form be requested in this matter.

16. I request transcripts from the IRS when making ability to pay determinations in order to verify that the tax information submitted to us matches the information provided to the IRS and has not been amended. The Form 4506-T submitted in this matter also included a request for a transcript of the 2010 tax returns, to get more current information.

17. On May 3, 2011, I mailed to the IRS the Form 4506-T signed by Willie Pearl Burrell. That form requested a transcript of the 1040 tax returns filed by Dudley Burrell and Willie Pearl Burrell for tax years 2007, 2008, 2009 and 2010.

18. I reviewed the Individual Ability to Pay Financial Data Request Form signed by Willie Pearl Burrell.

19. I request that Individual Ability to Pay Claim Financial Data Request Forms be filled out by individuals claiming an inability to pay. EPA developed this form to provide analysts with a better understanding of the financial position of individuals making ability to pay claim. Among other things, the form seeks detailed information on members of household, employment, income sources, expenses, bank accounts, investments, retirement funds and accounts, life insurance, vehicles, personal property, real estate and other assets, and debts.

20. Among other things, the Individual Ability to Pay Claim Financial Data Request Form executed by Willie Pearl Burrell listed an annual income of over [REDACTED] and a bank account, characterized as CD pledged, with a balance of [REDACTED].

21. The Individual Ability to Pay Claim Financial Data Request Form executed by Willie Burrell did not identify any owned real estate except the 5945 Muriel Lane property or identify any rental income.

22. The 2008 and 2009 income tax forms included with Respondents Willie P. Burrell and the Willie P. Burrell Trust's pleadings in this matter listed a number of buildings.

23. I need an itemized listing of each property each Respondent owns, identifying the current market value and the amount owed on each in order to make an ability to pay determination.

24. Based on my experience in reviewing ability to pay information and my knowledge of accounting, a number of the expenses listed on the Individual Ability to Pay Claim Financial Data Request Form executed by Willie Pearl Burrell appeared high under the circumstances identified in that form. There were also some entries that lacked detail.

25. Based on my review of the Individual Ability to Pay Claim Financial Data Request Form executed by Willie Pearl Burrell, I had additional questions that I needed answered.

26. Those questions are reflected in the May 11, 2011, letter from Maria Gonzalez to Derek Burrell regarding the Willie P. Burrell and Willie P. Burrell Trust Inability to Pay Claim. I reviewed that letter before it was sent out.

27. I need the information requested in that May 11, 2011, letter before I can make an accurate determination on Respondent's ability to pay.

28. I also need to know whether tax returns have been filed for the Willie P. Burrell Trust ; if not, why; and, if so, I need to obtain copies of all tax returns for tax years 2007, 2008, 2009, and 2010: and to ascertain the financial position of the person(s) benefitting from that trust.

29. I also need a transcript from the IRS, to verify the accuracy of the tax information included with the pleadings and obtain information on their 1040 income tax return filing for the 2010 tax year.

30. I received a correspondence, from the IRS, in response to the Form 4506-T request for Willie Pearl Burrell, indicating that they were unable to provide the requested information to a third party, and that we should contact the taxpayer for specific details.

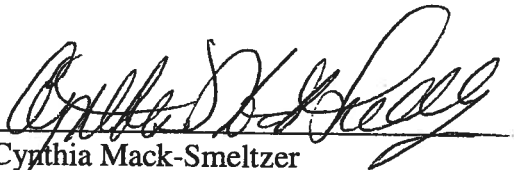
Without the IRS transcripts to verify the accuracy of the tax information previously provided, without the 2010 return information, and without a complete listing of properties and the explanations on expenses and entries requested; and without information on the finances of the Willie P. Burrell Trust, I cannot make an accurate ability to pay determination.

31. A failure to respond to my questions also raises additional questions on the information provided.

I declare under penalty of perjury that the foregoing is accurate and correct.

Executed on: August 15, 2011

By:



Cynthia Mack-Smeltzer
Accountant

U.S. Environmental Protection
Agency, Region 5

ATTACHMENT

3

**In the Matter of: Willie P. Burrell, The Willie P. Burrell Trust, Dudley B. Burrell, and
The Dudley B. Burrell Trust (Docket No. TSCA-05-2006-0012)**

CONFIDENTIALITY ASSERTED

ATTACHMENT 3

INDIVIDUAL ABILITY TO PAY CLAIM FINANCIAL DATA REQUEST FORM

CONFIDENTIALITY ASSERTED

A complete copy of this document has been filed with the Regional Hearing Clerk

ATTACHMENT

4

**In the Matter of: Willie P. Burrell, The Willie P. Burrell Trust, Dudley B. Burrell, and
The Dudley B. Burrell Trust (Docket No. TSCA-05-2006-0012)**

CONFIDENTIALITY ASSERTED

ATTACHMENT 4

IRS FORM 4506-T SIGNED BY WILLIE P. BURRELL

CONFIDENTIALITY ASSERTED

A complete copy of this document has been filed with the Regional Hearing Clerk

ATTACHMENT

5

CLEAR

PRINT



Department of the Treasury
Internal Revenue Service
Form 13873-R

Date: 05/19/2011

Please refer to the information below regarding your request for taxpayer(s) named below:

WILLIE PEARL BURRELL

Rejected Third Party Requests

We are unable to provide the requested information to a third party. Please contact the taxpayer for specific details.

Further Information

If you have any questions about the information in **this letter ONLY**, please call the Return and Income Verification Services Team at: 559 456-5894, or fax to 559 456-5876 Please refer to # 1012671730

All other inquiries should be directed to our Customer Service Area. For questions concerning:

- Your individual return, please call 1-800-829-0922
- Your individual return with Schedules C, E, F, or Form 2106, call 1-800-829-8374.
- Business returns, please call 1-800-829-0115.
- Returns with an international address, please call 1-215-516-2000 (not a toll free call).

US EPA REGION 5
ATTN CYNTHIA MACK SMELTZER MF 10J
77 WEST JACKSON BLVD
CHICAGO IL 60604

2011 MAY 26 PM 2:55

POSTAL SERVICE
MAY 26 2011
CHICAGO, IL 60604

ATTACHMENT

6



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

MAY 11 2011

Derek S. Burrell
300 N. Indiana Avenue
Kankakee, IL 60901

REPLY TO THE ATTENTION OF:

Re: Willie P. Burrell and Willie P. Burrell Trust
Inability to Pay Claim

Dear Mr. Burrell:

Our financial analyst has reviewed your tax returns as well as the information you submitted on April 20, 2011; and has the following questions and requests for additional information.

- 1) The Financial Data Request Form submitted was incomplete. It did not report the properties owned by Mr. and Mrs. Burrell. In order to review the ability to pay claim, our financial analyst needs an itemized listing of each property, by address, identifying the current market value and the amount owed on each.
- 2) Mrs. Burrell reported [REDACTED] a year for food and clothing, personal care. That comes out to [REDACTED] a week. Please confirm that this number is accurate. Please identify any other people living in her household besides Mrs. Burrell.
- 3) Mrs. Burrell reported [REDACTED] for car payments, but only identified [REDACTED] (with a [REDACTED] value). Are there other vehicles she is making payments on? Please submit documentation to support this expense.
- 4) Mrs. Burrell reported [REDACTED] a year in credit card payments, but didn't identify [REDACTED]. Please submit documentation to support this expense.
- 5) Mrs. Burrell reported [REDACTED]. Please submit documentation to support this expense.
- 6) Mrs. Burrell reports [REDACTED]. Is this a recurring expense or a balance owed?
- 7) Mrs. Burrell reported a \$ [REDACTED] "CD-Pledged". What does this mean? Please explain and document this expense.
- 8) Under 'other debt,' Mrs. Burrell reported "not sure". It is in her best interest to make sure that she has reported all of her debt. This information is key to an accurate analysis. Can she check to make sure that she has reported all of her debt and provide documentation for any debts added?

9) Mrs. Burrell stated that [REDACTED] Please provide documentation of that [REDACTED]

10) Mrs. Burrell did not answer the question #4 on part IV Financial Data Request Form. Is she a party to any pending lawsuits? If so, please provide documentation.

11) Mrs. Burrell reports [REDACTED]. However, she did not report [REDACTED] on her tax return and she has not identified any retirement accounts. Can she clarify the source of the income reported, indicate whether she has other sources of income (e.g., social security, retirement accounts, pensions), and identify the amounts for each source?

Please submit the documentation requested above to me by May 20, 2011, at the following address:

Maria Gonzalez (Mail Code C-14J)
Associate Regional Counsel
U.S. EPA, Region 5
77 West Jackson Blvd.
Chicago, Illinois 60604

Please note that the form 4506-T you submitted was transmitted to the Internal Revenue Service, but we are still awaiting the transcripts from the IRS to confirm the income tax information. Our financial analyst will need this information as well as the information requested above, before she can make an ability to pay determination.

Please do not hesitate to call me at (312) 886-6630, if you have any questions or comments.

Sincerely,



Maria Gonzalez
Associate Regional Counsel

ATTACHMENT

7

UNITED STATES ENVIRONMENTAL
PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604

C-145

OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300

U.S. ENVIRONMENTAL
PROTECTION AGENCY

JUN 20 2011


OFFICE OF REGIONAL
COUNSEL

PLEASE STICKER IN TOP LEFT CORNER OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS TO ASSIST IN TRACKING

CERTIFIED MAIL



7001 0320 0005 6922 245A

 **UNCLAIMED**

~~Derek S. Burrell
300 N. Indiana Avenue
Kankakee, IL 60141~~

*6-11-11
258*

neopost^M
05/27/2011
US POSTAGE

FIRST-CLASS MAIL
\$06.23⁰



ZIP 60604
047L11215632

~~6-11-11
258~~





SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Derek S. Burrell
300 N. Indiana Avenue
Kankakee, IL 60901

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

C. Signature Agent
 Addressee

D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type
 Certified Mail Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

2. Article Number (Transfer from service label) 7001 0320 0005 8922 2458

PS Form 3811, March 2001 Domestic Return Receipt 102595-01-M-142

ATTACHMENT

8



Proof of Delivery

[Close Window](#)

Dear Customer,

This notice serves as proof of delivery for the shipment listed below.

Tracking Number:

1ZA49E010192017692

Service:

UPS Next Day Air®

Shipped/Billed On:

07/08/2011

Delivered On:

07/11/2011 9:09 A.M.

Delivered To:

KANKAKEE, IL, US

Signed By:

BURRELL

Left At:

Office

Thank you for giving us this opportunity to serve you.

Sincerely,

UPS

Tracking results provided by UPS: 08/12/2011 6:54 P.M. ET

[Print This Page](#)

[Close Window](#)


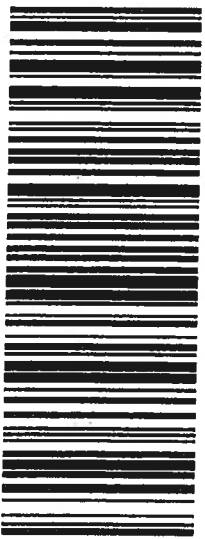

UPS CampusShip: View/Print Label

- 1. Print the label(s):** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
- 2. Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
- 3. GETTING YOUR SHIPMENT TO UPS**
Customers without a Daily Pickup
 Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.
 Hand the package to any UPS driver in your area.
 Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return ServicesSM (including via Ground) are also accepted at Drop Boxes.
 To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

FOLD HERE

<p>DARLENE WEATHERSPOON (312) 886-6823 US EPA 77 W. JACKSON BLVD CHICAGO IL 60604</p> <p>SHIP TO: DEREK S. BURRELL 300 NORTH INDIANA AVENUE KANKAKEE IL 60901-2401</p>	<p>IL 609 0-01</p> 	<p>UPS NEXT DAY AIR</p> <p>TRACKING #: 1Z A49 E01 01 9201 7692</p>		<p>BILLING: P/P</p> <p>Division / Office: OSD</p>  <p>CS 13.1.13. WXP070 15.0A 04/2011</p>
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UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

Mura

JUL 08 2011

REPLY TO THE ATTENTION OF:

C-14J

By UPS

Derek S. Burrell
300 N. Indiana Avenue
Kankakee, IL 60901
(815) 933-6087

Re: Willie P. Burrell and Willie P. Burrell Trust
Inability to Pay Claim

Dear Mr. Burrell:

Enclosed please find a copy of the letter I sent you on May 11, 2011, seeking information on Willie P. Burrell and the Willie P. Burrell Trust's inability to pay claim. We have not received a response. In addition, the Internal Revenue Service has indicated that they are unable to provide the information requested in the transcript request form and has directed us to contact the taxpayer for specific details. Please submit the information requested in our May 11, 2011 correspondence, let us know what is deficient in the form 4506-T you sent us, and send us the corrected form. Our financial analyst needs the information to make an ability to pay determination.

Please do not hesitate to call me at (312) 886-6630, if you have any questions or comments.

Sincerely,


Maria Gonzalez
Associate Regional Counsel

Enclosure



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

MAY 11 2011

Derek S. Burrell
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Associate Regional Counsel
U.S. EPA, Region 5
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Chicago, Illinois 60604

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Sincerely,



Maria Gonzalez
Associate Regional Counsel

***In the Matter of: Willie P. Burrell, The Willie P. Burrell Trust,
Dudley B. Burrell, and The Dudley B. Burrell Trust
Docket No.: TSCA-05-2006-0012***

RECEIVED
REGIONAL HEARING CLERK
U.S. EPA REGION 5
2011 AUG 16 PM 4:03

CERTIFICATE OF SERVICE

I hereby certify that today I filed the original and one copy of (1) Complainant's Supplement Pursuant to July 26, 2011 Order on Motions; (2) a Memorandum in Support of Complainant's Supplement, with confidential information included in the attachments (Complete Memorandum); (3) a Memorandum in Support of Complainant's Supplement that excludes confidential information in the attachments (Public Record Memorandum); and (4) this Certificate of Service in the office of the Regional Hearing Clerk (E-19J), U.S. Environmental Protection Agency, Region 5, 77 W. Jackson Boulevard, Chicago, IL 60604-3590.

I then personally served a true and accurate copy of each of the filed documents to:

Marcy Toney
Regional Judicial Officer (C-14J)
U.S. Environmental Protection Agency, Region 5
77 W. Jackson Boulevard
Chicago, IL 60604-3590

I then mailed today a true and accurate copy of all four documents by first class mail to each of the following:

1. Derek S. Burrell
300 North Indiana Avenue
Kankakee, Illinois 60901
2. Willie P. Burrell and
The Willie P. Burrell Trust
300 North Indiana Avenue
Kankakee, IL 60901

and

Initialed: Donald E. Ayres



***In the Matter of: Willie P. Burrell, The Willie P. Burrell Trust,
Dudley B. Burrell, and The Dudley B. Burrell Trust
Docket No.: TSCA-05-2006-0012***

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U.S. EPA REGION 5


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CERTIFICATE OF SERVICE (cont.)

I then mailed today a true and accurate copy of three documents, (1) Complainant's Supplement Pursuant to July 26, 2011 Order on Motions; (2) a Memorandum in Support of Complainant's Supplement that excludes confidential information in the attachments (Public Record Memorandum); and (3) this Certificate of Service by first class mail to each of the following:

3. Derek S. Burrell
649 N. Rosewood
Kankakee, IL 60901
4. Dudley B. Burrell and
The Dudley B. Burrell Trust
649 N. Rosewood
Kankakee, IL 60901

dated: 16 August 2011



Donald E. Ayres,
Paralegal Specialist, MM2-4
Office of Regional Counsel
U.S. EPA Region 5
77 W. Jackson Blvd.
Chicago, IL 60604-3590
(312) 353-6719