

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY REGION III

1650 Arch Street Philadelphia, Pennsylvania 19103-2029

FEDERAL EXPRESS

Richard Newmaster Chief Financial Officer Lebanon Seaboard Corporation 1600 East Cumberland St. Lebanon, PA 17402 Nov. 19, 2009

Re:

Lebanon ProScape 22-0-6 Fertilizer with Dimension .13%

Consent Agreement and Final Order (Docket No. FIFRA-03-2010-0008)

Dear Mr. Newmaster:

I have enclosed a true and correct copy of the Consent Agreement and Final Order for Lebanon Seaboard Corporation.

Please note that your client may be required to disclose to the Securities and Exchange Commission ("SEC") the existence of certain administrative or judicial proceedings taken against your company under Federal, State or local environmental laws. Please see the attached "Notice of Securities and Exchange Commission Registrants' Duty to Disclose Environmental Legal Proceedings" for more information about this requirement and to aid you in determining whether your company is subject to it.

I appreciate your cooperation through out this matter. Please contact me if you have any further questions about this matter at (215) 814-2640.

Thanks very much.

Sincerely,

Jim Heenehan

Sr. Asst. Regional Counsel

cc: S. Forostiak (3LC62)

CERTIFICATE OF SERVICE

I certify that I filed an original and one copy of the signed Consent Agreement and Final Order (CAFO) for *In the Matter of: Lebanon Seaboard Corporation* (Docket No. FIFRA-03-2010-0008) with the Regional Hearing Clerk and sent a true and correct signed copy of the CAFO to Respondent as indicated below:

Federal Express: Richard Newmaster

Chief Financial Officer

Lebanon Seaboard Corporation

1600 East Cumberland St.

Lebanon, PA 17042

Date

James Heenehan

Sr. Assistant Regional Counsel U.S. Environmental Protection

Agency, Region III