

BY:....



ADVANCED PRODUCTS TECHNOLOGY INC.

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July 24, 2009

Chris R. Dudding Assistant Regional Counsel U.S. Environmental Protection Agency Region VII 901 North 5th Street Kansas City, KS 66101

Re: Docket No. FIFRA-07-2008-0036

Dear Mr. Dudding:

Advanced Products Technology, Inc. has decided not to contest the validity of the allegations contained in Counts 1 through 4 of the complaint.

We do however contest the amounts of the proposed penalties contained in Count 1 through 4 of the complaint. As shown in the enclosed copy of the 2008 Corporate Income Tax Return filed with the IRS, the gross sales of Advanced Products Technology, Inc. for 2008 was only \$163,000. This amount is much less than the amount of \$1,000,000 cited in section 40 of the complaint. Also note that the Net Income of Advanced Products Technology, Inc. for 2008 was (\$55,000) due to the loss of our largest customer during the year. Enclosed also is a copy of the six month income statement for 2009, which shows annual projected sales of \$25,000 and a net loss of over (\$100,000).

Sincerely Ann P. Kastendieck