

BEFORE THE UNITED STATES
ENVIRONMENTAL PROTECTION AGENCY
REGION 7

11 JUL 28 PM 2:10
ENVIRONMENTAL PROTECTION
AGENCY REGION VII
REGIONAL HEARING CLERK

In the matter of:)

M & A Petroleum Corporation)
d/b/a Infinite Oil)
1222 South 24th Street)
Omaha, Nebraska 68108)

Respondent)

U.S. EPA Docket No.:
RCRA-07-2010-0021

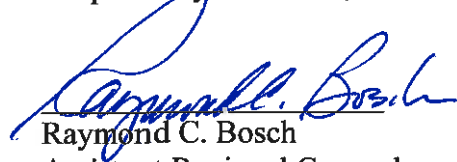
COMPLAINANT'S RESPONSE TO ORDER TO SUPPLEMENT RECORD

Complainant, the Environmental Protection Agency, Region 7 and, in response to the Regional Judicial Officer's "Order to Supplement Record" (Order) issued in this matter, hereby submits the "penalty calculation worksheet" requested in the Order. The "penalty calculation worksheet" is attached hereto and is marked "Exhibit 1".

Date

July 28, 2011

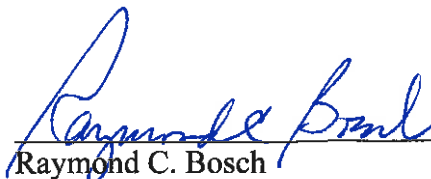
Respectfully submitted,



Raymond C. Bosch
Assistant Regional Counsel
U.S. EPA Region 7
901 North Fifth Street
Kansas City, Kansas 66101
Bosch.Raymond@epa.gov
(913) 551-7501 Voice
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CERTIFICATE OF SERVICE

I hereby certify that the original and one true and correct copy of the foregoing were hand delivered to the Regional Hearing Clerk, U.S. Environmental Protection Agency, Region 7, 901 North Fifth Street, Kansas City, Kansas 66101; and a true and correct copy were sent by U.P.S., receipt information requested, to Mohammed Ali, Registered Agent, M & A Corporation, 215 North Prospect Avenue, Streamwood, ILL 60107 on this 28th day of July 2011.

A handwritten signature in blue ink, appearing to read "Raymond C. Bosch", is written over a horizontal line.

Raymond C. Bosch
Assistant Regional Counsel

M&A Petroleum Corp - 503 North 33rd St.

Exhibit 1

Summary of Violations

Violations Cited

Violation #1

\$40 CFR 280.70(a) - Failure to continue operation maintenance of release detection in a temporarily closed tank system. When an UST operators must continue operation and maintenance of any release detection in accordance with subpart D.

Violation #2

\$40 CFR 280.44(a) - Failure to provide adequate testing for piping system. The required annual function test (FT) has not been performed.

Violation #3

\$40 CFR 280.41(b)(1)(ii) - Failure to perform monitoring of pressurized piping. The required annual line tightness test (LTT) has not been performed.

Violation #4

\$40 CFR 280.45 - Failure to maintain records of release detection monitoring. UST system owners and operators must maintain records of compliance with all applicable requirements of this subpart.

Violation #5

\$40 CFR 280.70(b)(2) – Failure to comply with temporary closure requirements for tank systems. The dispensers at the facility were not properly maintained.

Violation #6

\$40 CFR 280.21(b)(1)(ii) - Failure to meet interior lining inspection requirements for tank upgrade. Tank #1 was due for its 10 year interior lining inspection. The inspection requirements are required to have their lining inspected within 10 years after lining, and every 5 years thereafter. The inspection near the bottom of the tank must be performed in accordance with original design specifications.

Penalties (see worksheets for specific information)

Violation #1

\$6,692.02

Violation #2

\$13,384.04

Violation #3

\$13,384.04

Violation #4

\$6,692.02

Violation #5 \$1,593.34

Violation #6 \$6,373.35

TOTAL \$48,118.79

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 503 North 33rd St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: §40 CFR 280.70(a) - Failure to continue operation maintenance of release detection in a temporarily closed tank system.

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.70(a)	1500.00
2 # of USTs	1	1500.00
Start of Violation	3/17/2009	
End of Violation	4/1/2010	
3 Days of Gravity	380	3.00
Matrix Value - Extent		
4 of Deviation	Major Harm	Potential for Major
5 TOTAL Matrix Value	Major	1500.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		5%
9 Unique factors		0%
10 Sum of Specific Adjustments		0.00
11 Adjustment Matrix Value		75.00
Environmental		1575.00
Sensitivity (ESM)		
Multipier	1.0	\$1,575.00
Days of Noncompliance Multiplier	3	\$4,725.00
Inflation Adjustments (see other worksheet)		\$6,692.02
TOTAL Gravity Based Component		\$6,692.02
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$6,692.02

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$300 for inspection of the CP system. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Gravity Based Component (GBC)	Adjusted Matrix Value
X Enviro Sensitivity	\$1,575
X Days of NonCompliance	
X 2009 Adjustment	
GBPenalty	

Adjusted Matrix Value	X Enviro Sensitivity	X Days of NonCompliance	X 2009 Adjustment	GBPenalty
\$1,575	1.00	3.00	1.4163	\$6,692.02

Adjustment Factor	Violator Specific Adjustment to the Matrix Value
Degree of Cooperation/Noncooperation	Range of Percentage Adjustment Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment
1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 503 North 33rd St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.44(a) - Failure to provide adequate testing for piping system, no annual function test (FT)

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.44(a)	1500.00
2 # of USTs	2	3000.00
Start of Violation	3/17/2009	
End of Violation	4/1/2010	
3 Days of Gravity	380	3.00
Matrix Value - Extent		
4 of Deviation	Major Harm	Major
5 TOTAL Matrix Value		3000.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		150.00
9 Unique factors		0.00
10 Sum of Specific Adjustments		150.00
11 Adjustment Matrix Value		3150.00
Environmental		
Sensitivity (ESM)		
Multiplier	1.0	\$3,150.00
Days of Noncompliance Multiplier	3	\$9,450.00
Inflation Adjustments (see other worksheet)		\$13,384.04
TOTAL Gravity Based Component		\$13,384.04
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$13,384.04

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	X Days of NonCompliance	x 2009 Adjustment
\$3,150	1.00	3.00	1.4163
			\$13,384.04

Adjustment Factor	Violator Specific Adjustment to the Matrix Value
Degree of Cooperation/Noncooperation	Range of Percentage Adjustment Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

Comments/Basis
Days of Gravity - 380 days of gravity starting at the date when the Nebraska Fire Marshall inspected the facility on 3/17/2009.

Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment

History of non-compliance - 5% penalty taking into account NE inspection from 3/17/2009.

Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.

Economic Benefit calculation (BEN) - an annual function test. Non-compliance period starts on March 17.

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 503 North 33rd St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.41(b)(1)(ii) - Failure to perform monitoring of pressurized piping, no annual line tightness test (LTT)

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.41(b)(1)(ii)	1500.00
2 # of USTs	2	3000.00
Start of Violation	3/17/2009	
End of Violation	4/1/2010	
3 Days of Gravity	380	3.00
Matrix Value - Extent		
4 of Deviation	Major	Potential for Harm
5 TOTAL Matrix Value	Major	Major
6 Degree of cooperation or non cooperation		3000.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		0.00
9 Unique factors		5%
10 Sum of Specific Adjustments		0%
11 Adjustment Matrix Value		150.00
Environmental		3750.00
Sensitivity (ESM)		
Multiplier	1.0	\$3,150.00
Days of Noncompliance Multiplier	3	\$9,450.00
Inflation Adjustments (see other worksheets)		\$13,384.04
TOTAL Gravity Based Component		1,4163
Economic Benefit (BEN) calculation		\$13,384.04
		\$0.00
TOTAL PENALTY		\$13,384.04

Gravity Based Component (GBC)				
Adjusted Matrix Value	x Enviro Sensitivity	x Days of Non Compliance	x 2009 Adjustment	GBP Penalty
\$3,150	1.00	3.00	1.4163	\$13,384.04

Comments/Basis
Days of Gravity - 345 days of gravity starting at the date when the Nebraska Fire Marshall inspected the facility on 4/21/2009.
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - 5% penalty taking into account NE inspection from 4/21/2009.
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 = LOW
1.5 = Medium
2.0 = HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 503 North 33rd St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.45 - Failure to maintain records of release detection monitoring

Line Item	Citation	Matrix Value	Comments/Basis
1 UST Violation Penalty	280.45	1500.00	<p>Comments/Basis Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment History of non-compliance - This is the first time the facility has been inspected by EPA Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material. Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010</p>
2 # of USTs	1	1500.00	
Start of Violation	3/17/2009		
3 Days of Violation	4/1/2010	380	
4 of Deviation	Major	Major	
5 TOTAL Matrix Value		1500.00	
6 Degree of cooperation or non cooperation		0.00	
7 Degree of willfulness or negligence		0.00	
8 History of noncompliance		5%	
9 Unique factors		0%	
10 Sum of Specific Adjustments		75.00	
11 Adjustment Matrix Value		1575.00	
Environmental			
Sensitivity (ESM)			
Multiplier	1.0	\$1,575.00	
Days of Noncompliance Multiplier	3	\$4,725.00	
<i>Inflation Adjustments (see other worksheets)</i>			
TOTAL Gravity Based Component		\$6,692.02	
Economic Benefit (BEN) calculation		\$0.00	
TOTAL PENALTY		\$6,692.02	

Gravity Based Component (GBC)				
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment	GBCPenalty
\$1,575	1.00	3.00	1.4163	\$6,692.02

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 603 North 33rd St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.70(b)(2) - Failure to comply with temporary closure requirements for tank systems.

Line Item	Citation	Matrix Value	Comments/Basis
1 UST Violation Penalty	280.70(b)(2)	750.00	<p>Comments/Basis Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment History of non-compliance - This is the first time the facility has been inspected by EPA Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material. Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010</p>
2 # of USTs	1	750.00	
Start of Violation	11/4/2009		
End of Violation	4/1/2010		
3 Days of Gravity	148	1.50	
Matrix Value - Extent			
4 of Deviation	Major	Potential for Harm	
5 TOTAL Matrix Value	Moderate	Moderate	
6 Degree of cooperation or non cooperation		750.00	
7 Degree of willfulness or negligence		0.00	
8 History of noncompliance		0.00	
9 Unique factors		0.00	
10 Sum of Specific Adjustments		0.00	
11 Adjustment Matrix Value		750.00	

Environmental			
Sensitivity (ESM)			
Multipier	1.0		\$750.00
Days of Noncompliance Multiplier	1.5		\$1,125.00
Inflation Adjustments (see other worksheets)		1.4163	\$1,593.34
TOTAL Gravity Based Component			\$1,593.34
Economic Benefit (BEN) calculation			\$0.00
TOTAL PENALTY			\$1,593.34

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	X Days of NonCompliance	x 2009 Adjustment
\$750	1.00	1.50	1.4163
			\$1,593.34

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflatons adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 503 North 33rd St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.21(b)(1)(ii) - Failure meet interior lining inspection requirements for tank upgrade.

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.21(b)(1)(ii)	750.00
2 # of USTs	1	750.00
Start of Violation	1/1/2006	
End of Violation	4/1/2010	
3 Days of Gravity Matrix Value - Extent	1551	6.00
4 of Deviation	Major	Potential for Harm
5 TOTAL Matrix Value	Moderate	Moderate
6 Degree of cooperation or non cooperation		750.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		0.00
9 Unique factors		0.00
10 Sum of Specific Adjustments		0.00
11 Adjustment Matrix Value		750.00
Environmental		
Sensitivity (ESM)		
Multiplier	1.0	\$750.00
Days of Noncompliance Multiplier	6	\$4,500.00
<i>Inflation Adjustments (see other worksheet)</i>		
TOTAL Gravity Based Component	1.4163	\$6,373.35
<i>Economic Benefit (BEN) calculation</i>		
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$6,373.35

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) -Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Gravity Based Component (GBC)				
Adjusted Matrix Value	x Enviro Sensitivity	X Days of NonCompliance	x 2009 Adjustment	GBCPenalty
\$750	1.00	6.00	1.4163	\$6,373.35

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment
1.1
1.2895
1.4163

Days of Gravity	
0-90	1.0
91-180	1.5
181-270	2.0
271-365	2.5
Each additional 6 months or fraction thereof	0.5

Each Additional Year Multiplier	
Year 2	1
Year 3	1
Year 4	1
Year 5	1

From and including: Start date 3/17/2009 to 4/01/2010, except for violations 280.70(b)(2) and 280.21(b)(1)(ii)

Total number of days of Non-compliance: 380

<http://www.timeanddate.com/date/durationresult.html?m1=08&d1=26&y1=1993&m2=08&d2=26&y2=2009&ti=on>

M&A Petroleum Corp - 1222 South 24th St.
Summary of Violations
Violations Cited

Violation #1
§40 CFR 280.31(d) - Failure to maintain records of corrosion protection (CP) inspections for tank #1 and #2.

Violation #2
§40 CFR 280.31(b) - Failure to ensure proper operation of corrosion protection system. The three year CP test has not been performed.

Violation #3
§40 CFR 280.44(a) - Failure to provide adequate testing for piping system. The required annual function test (FT) has not been performed.

Violation #4
§40 CFR 280.41(b)(1)(ii) - Failure to perform monitoring of pressurized piping. The required annual line tightness test (LTT) has not been performed.

Violation #5
§40 CFR 280.41(a) - Failure to monitor tanks at least every 30 days. Tanks must be monitored at least every 30 days for releases using

Violation #6
§40 CFR 280.45 - Failure to maintain records of release detection monitoring. UST system owners and operators must maintain records in compliance with all applicable requirements of this subpart.

Violation #7
§40 CFR 280.31(c) - Failure to inspect impressed current system every 60 days

Violation #8
§40 CFR 280.21(d) - Failure to provide spill or overflow prevention system for existing tank. The facility's overflow alarm was not working.

Violation #9
§40 CFR 280.41(b)(1)(i) - Failure to equip pressurized piping with automatic line leak detector system. EPA inspector observed during mechanical line leak detector in Tank 1 was disconnected. (See Photo 5)
Penalties (see worksheets for specific information)

Violation #1
\$446.13

Violation #2
\$3,346.01

Violation #3 \$13,384.04

Violation #4 \$13,384.04

Violation #5 \$13,384.04

Violation #6 \$6,692.02

Violation #7 \$3,857.01

Violation #8 \$3,186.68

Violation #9 \$3,186.68

TOTAL \$60,866.62

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.31(d) - Failure to maintain records of corrosion protection (CP) inspections for tank #1 and #2

Line Item	Citation	Matrix Value	Comments/Basis
1 UST Violation Penalty	280.31(d)	100.00	Comments/Basis: Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
2 # of USTs	1	100.00	
Start of Violation	3/17/2009		
End of Violation	4/1/2010		
3 Days of Gravity	380	3.00	
Matrix Value - Extent			
4 of Deviation	Moderate	Minor	
5 TOTAL Matrix Value	Moderate	100.00	
6 Degree of cooperation or non cooperation		0.00	History of non-compliance - This is the first time the facility has been inspected by EPA Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material. Economic Benefit calculation (BEN) - Annually recurring cost of \$300 for inspection of the CP system. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010
7 Degree of willfulness or negligence		0.00	
8 History of noncompliance		5.00	
9 Unique factors		0.00	
10 Sum of Specific Adjustments		5.00	
11 Adjustment Matrix Value	Environmental	105.00	

Sensitivity (ESM)

Multiplier	1.0	\$105.00
Days of Noncompliance Multiplier	3	\$315.00
Inflation Adjustments (see other worksheet)		\$446.13
TOTAL Gravity Based Component		\$446.13
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$446.13

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment
\$105	1.00	3.00	1.4163
			\$446.13

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 = LOW
1.5 = Medium
2.0 = HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.31(b) - Failure to ensure proper operation of corrosion protection system, no three year CP test on tanks #1 and #2

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.31(b)	Major-Moderate
2 # of USTs	1	750.00
Start of Violation	3/17/2009	750.00
End of Violation	4/1/2010	
3 Days of Gravity	380	Potential for
Matrix Value - Extent		Harm
4 of Deviation	Major	Moderate
5 TOTAL Matrix Value	Moderate	750.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		5%
9 Unique factors		0%
10 Sum of Specific Adjustments		37.50
11 Adjustment Matrix Value	Environmental	787.50
Sensitivity (ESM)		
Multiplier	1.0	\$787.50
Days of Noncompliance Multiplier	3	\$2,362.50
Inflation Adjustments (see other worksheet)		\$3,346.01
TOTAL Gravity Based Component		\$3,346.01
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$3,346.01

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of Non Compliance	x 2009 Adjustment
\$788	1.00	3.00	1.4163
			\$3,346.01

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - One time capital cost of \$2,361.00 to repair or replace CP system and an Annually recurring cost of \$300 for inspection of the CP system. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010.

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St.

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: §40 CFR 280.44(a) - Failure to provide adequate testing for piping system, no annual function test (FT)

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.44(a)	1500.00
2 # of USTs	2	3000.00
Start of Violation	3/17/2009	
End of Violation	4/1/2010	
3 Days of Gravity	380	3.00
Matrix Value - Extent	Potential for Harm	Major
4 of Deviation	Major	3000.00
5 TOTAL Matrix Value	Major	0.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		150.00
9 Unique factors		0.00
10 Sum of Specific Adjustments		150.00
11 Adjustment Matrix Value		3150.00

Comments/Basis
Days of Gravity - 380 days of gravity starting at the date when the Nebraska Fire Marshall inspected the facility on 3/17/2009.
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - 5% penalty taking into account NE inspection from 3/17/2009.
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells, and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - an annual function test. Non-compliance period starts on March 17,

Sensitivity (ESM)			
Multiplier	1.0		\$3,150.00
Days of Noncompliance Multiplier	3		\$9,450.00
Inflation Adjustments (see other worksheet)		1.4163	\$13,384.04
TOTAL Gravity Based Component			\$13,384.04
Economic Benefit (BEN) calculation			\$0.00
TOTAL PENALTY			\$13,384.04

Gravity Based Component (GBC)			
Adjusted Matrix Value	X Enviro Sensitivity	X Days of NonCompliance	x 2009 Adjustment
\$3,150	1.00	3.00	1.4163
			\$13,384.04

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 = LOW
1.5 = Medium
2.0 = HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: §40 CFR 280.41(b)(1)(ii) - Failure to perform monitoring of pressurized piping, no annual line tightness test (LTT)

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.41(b)(1)(ii)	1500.00
2 # of USTs	2	3000.00
Start of Violation	3/17/2009	
End of Violation	4/1/2010	
3 Days of Gravity	380	3.00
Matrix Value - Extent	Potential for Harm	
4 of Deviation	Major	Major
5 TOTAL Matrix Value	Major	3000.00
6 Degree of cooperation or non cooperation	0%	0.00
7 Degree of willfulness or negligence	0%	0.00
8 History of noncompliance	5%	150.00
9 Unique factors	0%	0.00
10 Sum of Specific Adjustments		150.00
11 Adjustment Matrix Value		3150.00
Environmental		
Sensitivity (ESM)		
Multiplier	1.0	\$3,150.00
Days of Noncompliance Multiplier	3	\$9,450.00
Inflation Adjustments (see other worksheet)		
TOTAL Gravity Based Component	1.4163	\$13,384.04
Economic Benefit (BEN) calculation		
		\$0.00
TOTAL PENALTY		\$13,384.04

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	X Days of Non Compliance	x 2009 Adjustment
\$3,150	1.00	3.00	1.4163
			\$13,384.04

Comments/Basis
Days of Gravity - 345 days of gravity starting at the date when the Nebraska Fire Marshall inspected the facility on 4/21/2009.
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - 5% penalty taking into account NE inspection from 4/21/2009.
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflatons adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: §40 CFR 280.41(a) - Failure to monitor tanks at least every 30 days

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.41(a)	1500.00
2 # of USTs	2	3000.00
3 Start of Violation	3/17/2009	
4 End of Violation	4/1/2010	
5 Days of Gravity	380	3.00
6 Matrix Value - Extent		
7 4 of Deviation	Major	Potential for Harm
8 5 TOTAL Matrix Value	Major	Major
9 6 Degree of cooperation or non cooperation		3000.00
10 7 Degree of willfulness or negligence		0.00
11 8 History of noncompliance		0.00
12 9 Unique factors		150.00
13 10 Sum of Specific Adjustments		0.00
14 11 Adjustment Matrix Value		150.00
15 Environmental		3150.00
16 Sensitivity (ESM)		
17 Multiplier	1.0	\$3,150.00
18 Days of Noncompliance Multiplier	3	\$9,450.00
19 Violation Adjustments (see other worksheet)		\$13,384.04
20 TOTAL Gravity Based Component		\$13,384.04
21 Economic Benefit (BEN) calculation		\$0.00
22 TOTAL PENALTY		\$13,384.04

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment

History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Gravity Based Component (GBC)				
Adjusted Matrix Value	X Enviro Sensitivity	X Days of NonCompliance	X 2009 Adjustment	GBPenalty
\$3,150	1.00	3.00	1.4163	\$13,384.04

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 = LOW
1.5 = Medium
2.0 = HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: §40 CFR 280.45 - Failure to maintain records of release detection monitoring

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.45	1500.00
2 # of USTs	1	1500.00
Start of Violation	3/17/2009	
End of Violation	4/1/2010	
3 Days of Gravity Matrix Value - Extent	380	3.00
4 of Deviation	Major Harm	Major
5 TOTAL Matrix Value		1500.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		5%
9 Unique factors		0%
10 Sum of Specific Adjustments		75.00
11 Adjustment Matrix Value		1575.00
Environmental		
Sensitivity (ESM)		
Multiplier	1.0	\$1,575.00
Days of Noncompliance Multiplier	3	\$4,725.00
Initiation Adjustments (see other worksheets)		\$6,692.02
TOTAL Gravity Based Component		\$6,692.02
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$6,692.02

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment

History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment
\$1,575	1.00	3.00	1.4163
			\$6,692.02

Adjustment Factor	Degree of Cooperation/Noncooperation	Degree of Willfulness or Negligence	History of Noncompliance	Other Unique Factors
Violator Specific Adjustment to the Matrix Value				
Range of Percentage Adjustment				
	Between 50% increase and 25% decrease	Between 50% increase and 25% decrease	Up to 50% increase only	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: §40 CFR 280.31(c) - Failure to inspect impressed current system every 60 days

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.31 (c)	750.00
2 # of USTs	1	750.00
Start of Violation	3/17/2009	
End of Violation	4/1/2010	
3 Days of Gravity Matrix Value - Extent	380	3.00
4 of Deviation	Major Harm	Potential for Major Harm
5 TOTAL Matrix Value		750.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		5%
9 Unique factors		0%
10 Sum of Specific Adjustments		37.50
11 Adjustment Matrix Value		787.50
Environmental		
Sensitivity (ESM)		
Multiplier	1.0	\$787.50
Days of Noncompliance Multiplier	3	\$2,362.50
Initiation Adjustments (see other worksheets)		
TOTAL Gravity Based Component	1.4163	\$3,346.01
Economic Benefit (BEN) calculation		
		\$511.00
TOTAL PENALTY		\$3,857.01

Gravity Based Component (GBC)				
Adjusted Matrix Value	x Enviro Sensitivity	x Days of Non Compliance	x 2009 Adjustment	GBP Penalty
\$788	1.00	3.00	1.4163	\$3,346.01

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

1.0 = LOW
1.5 = Medium
2.0 = HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.21(d) - Failure to provide spill or overflow prevention system for existing tank, no overflow alarm system installed

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.21(d)	750.00
2 # of USTs	2	1500.00
Start of Violation	11/4/2009	
End of Violation	4/1/2010	
3 Days of Gravity Matrix Value - Extent	148	1.50
4 of Deviation	Major Harm	Potential for Moderate
5 TOTAL Matrix Value	Moderate	1500.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		0.00
9 Unique factors		0.00
10 Sum of Specific Adjustments		0.00
11 Adjustment Matrix Value	Environmental	1500.00
Sensitivity (ESM)		
Multiplier	1.0	\$1,500.00
Days of Noncompliance Multiplier	1.5	\$2,250.00
Inflation Adjustments (see other worksheet)		\$3,186.68
TOTAL Gravity Based Component		\$3,186.68
Economic Benefit (BEN) calculation		
		\$0.00
TOTAL PENALTY		\$3,186.68

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of Non Compliance	x 2009 Adjustment
\$1,500	1.00	1.50	1.4163
			\$3,186.68

Comments/Basis:
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Adjustment Factor	Violator Specific Adjustment to the Matrix Value
Degree of Cooperation/Noncooperation	Range of Percentage Adjustment Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 1222 South 24th St

Date of Inspection: 11/05/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.41(b)(1)(i) - Failure to equip pressurized piping with automatic line leak detector system.

Line Item	Citation	Matrix Value	Comments/Basis
1 UST Violation Penalty	280.41(b)(1)(i)	1500.00	<p>Comments/Basis: Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment History of non-compliance - This is the first time the facility has been inspected by EPA. Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material. Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010</p>
2 # of USTs	1	1500.00	
Start of Violation	11/4/2009		
3 Days of Gravity	4/1/2010	148	
Matrix Value - Extent		1.50	
4 of Deviation	Major	Major	
5 TOTAL Matrix Value	Major	1500.00	
6 Degree of cooperation or non cooperation		0.00	
7 Degree of willfulness or negligence		0.00	
8 History of noncompliance		0.00	
9 Unique factors		0.00	
10 Sum of Specific Adjustments		0.00	
11 Adjustment Matrix Value	Environmental	1500.00	

Sensitivity (ESM)			
Multiplier	1.0		\$1,500.00
Days of Noncompliance Multiplier	1.5		\$2,250.00
Inflation Adjustments (see other worksheet)		1.4163	\$3,186.68
TOTAL Gravity Based Component			\$3,186.68
Economic Benefit (BEN) calculation			\$0.00
TOTAL PENALTY			\$3,186.68

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment
\$1,500	1.00	1.50	1.4163
			\$3,186.68

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 = LOW
1.5 = Medium
2.0 = HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

Days of Gravity	
0-90	1.0
91-180	1.5
181-270	2.0
271-365	2.5
Each additional 6 months or fraction thereof	0.5

Each Additional Year Multiplier	
Year 2	1
Year 3	1
Year 4	1
Year 5	1

From and including: Start date 3/17/2009 to 4/01/2010, except for violation 280.41(b)(1)(i)

Total number of days of Non-compliance: 380

<http://www.timeanddate.com/date/durationresult.html?m1=08&d1=26&y1=1993&m2=08&d2=26&y2=2009&t=on>

Extent of Deviation from Requirement		Potential for Harm
Major	1500	Major
Moderate	1000	
Minor	500	
Major	500	Moderate
Moderate	250	
Minor	50	Minor

M&A Petroleum Corp - 2401 Leavenworth St
Summary of Violations
Violations Cited

Violation #1
§40 CFR 280.70(a) - Failure to continue operation maintenance of release detection in a temporarily closed tank system. When an UST operators must continue operation and maintenance of any release detection in accordance with subpart D.

Violation #2
§40 CFR 280.44(a) - Failure to provide adequate testing for piping system. The required annual function test (FT) has not been perform

Violation #3
§40 CFR 280.41(b)(1)(ii) - Failure to perform monitoring of pressurized piping. The required annual line tightness test (LTT) has not bee

Violation #4
§40 CFR 280.45 - Failure to maintain records of release detection monitoring. UST system owners and operators must maintain records; compliance with all applicable requirements of this subpart.

Violation #5
§40 CFR 280.41(b)(1)(i) - Failure to equip pressurized piping with automatic line leak detector system. EPA inspector observed that the mechanical line leak detector. (See Photo 6)

Penalties (see worksheets for specific information)

Violation #1
\$3,186.68

Violation #2
\$20,204.05

Violation #3
\$20,268.05

Violation #4
\$6,692.02

Violation #5

\$3,186.68

TOTAL \$53,537.47

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 2401 Leavenworth St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.70(a) - Failure to continue operation maintenance of release detection in a temporarily closed tank system.

Line Item	Citation	Matrix Value	Comments/Basis
1 UST Violation Penalty	280.70(a)	1500.00	<p>Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation</p> <p>Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment</p> <p>History of non-compliance - This is the first time the facility has been inspected by EPA</p> <p>Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.</p> <p>Economic Benefit calculation (BEN) -Annually recurring cost of \$300 for inspection of the CP system. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010</p>
2 # of USTs	1	1500.00	
Start of Violation	11/4/2009		
End of Violation	4/1/2010		
3 Days of Gravity Matrix Value - Extent	148	1.50	
4 of Deviation	Major Harm	Major	
5 TOTAL Matrix Value		1500.00	
6 Degree of cooperation or non cooperation		0.00	
7 Degree of willfulness or negligence		0.00	
8 History of noncompliance		0.00	
9 Unique factors		0.00	
10 Sum of Specific Adjustments		0.00	
11 Adjustment Matrix Value		1500.00	

Environmental Sensitivity (ESM) Multiplier	1.0	\$1,500.00
Days of Noncompliance Multiplier	1.5	\$2,250.00
Inflation Adjustments (see other worksheet)		\$3,186.68
TOTAL Gravity Based Component	1.4163	\$3,186.68
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$3,186.68

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment
\$1,500	1.00	1.50	1.4163
			\$3,186.68

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 2401 Leavenworth St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.44(a) - Failure to provide adequate testing for piping system, no annual function test (FT)

Line Item	Citation	Matrix Value	Comments/Basis
1 UST Violation Penalty	280.44(a)	1500.00	Days of Gravity - 360 days of gravity starting at the date when the Nebraska Fire Marshal inspected the facility on 3/17/2009.
2 # of USTs	3	4500.00	
Start of Violation	3/17/2009		
3 Days of Gravity	4/1/2010	380	Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
Matrix Value - Extent		3.00	
4 of Deviation	Major	Major	History of non-compliance - 5% penalty taking into account NE inspection from 3/17/2009.
5 TOTAL Matrix Value	Major	Major	
6 Degree of cooperation or non cooperation		0.00	Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
7 Degree of willfulness or negligence		0.00	
8 History of noncompliance		5%	Economic Benefit calculation (BEN) - an annual function test. Non-compliance period starts on March 17,
9 Unique factors		0.00	
10 Sum of Specific Adjustments		225.00	
11 Adjustment Matrix Value		4725.00	

Sensitivity (ESM)			
Multiplier	1.0	\$4,725.00	
Days of Noncompliance Multiplier	3	\$14,175.00	
<i>Inflation Adjustments (see other worksheets)</i>			
TOTAL Gravity Based Component		1.4163	\$20,076.05
Economic Benefit (BEN) calculation			\$128.00
TOTAL PENALTY			\$20,204.05

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	X Days of NonCompliance	x 2009 Adjustment
\$4,725	1.00	3.00	1.4163
			\$20,076.05

Adjustment Factor	Violator Specific Adjustment to the Matrix Value
Degree of Cooperation/Noncooperation	Range of Percentage Adjustment Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 = LOW
1.5 = Medium
2.0 = HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment
1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 2401 Leavenworth St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.41(b)(1)(ii) - Failure to perform monitoring of pressurized piping, no annual line tightness test (LTT)

Line Item	Citation	Matrix Value	Comments/Basis
1 UST Violation Penalty	280.41(b)(1)(ii)	1500.00	<p>Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment</p> <p>History of non-compliance - 5% penalty taking into account NE inspection from 4/21/2009.</p> <p>Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.</p> <p>Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010</p>
2 # of USTs	3	4500.00	
Start of Violation	3/17/2009		
3 Days of Violation	4/1/2010	380	
Matrix Value - Extent		3.00	
4 of Deviation	Major Harm	Major	
5 TOTAL Matrix Value		4500.00	
6 Degree of cooperation or non cooperation		0.00	
7 Degree of willfulness or negligence		0.00	
8 History of noncompliance		225.00	
9 Unique factors		0.00	
10 Sum of Specific Adjustments		225.00	
11 Adjustment Matrix Value		4725.00	

Environmental			
Sensitivity (ESM)			
Multiplier	1.0		\$4,725.00
Days of Noncompliance	3		\$14,175.00
Inflation Adjustments (see other worksheet)		1.4163	\$20,076.05
TOTAL Gravity Based Component			\$20,076.05
Economic Benefit (BEN) calculation			\$192.00
TOTAL PENALTY			\$20,268.05

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment
\$4,725	1.00	3.00	1.4163
			\$20,076.05

Adjustment Factor	Violator Specific Adjustment to the Matrix Value
Degree of Cooperation/Noncooperation	Range of Percentage Adjustment: Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
1.5 =Medium
2.0 =HIGH

Major
Moderate
Minor

-25%
-20%
-15%
-10%
-5%
0%

5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment

1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 2401 Leavenworth St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.45 - Failure to maintain records of release detection monitoring

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.45	1500.00
2 # of USTs	1	1500.00
3 Start of Violation	3/17/2009	
4 End of Violation	4/1/2010	
5 Days of Gravity	380	3.00
6 Matrix Value - Extent		
7 4 of Deviation	Major	Major
8 5 TOTAL Matrix Value	Major	1500.00
9 6 Degree of cooperation or non cooperation		0.00
10 7 Degree of willfulness or negligence		0.00
11 8 History of noncompliance		75.00
12 9 Unique factors		0.00
13 10 Sum of Specific Adjustments		75.00
14 11 Adjustment Matrix Value		1575.00

Environmental

Sensitivity (ESM)			
Multiplier	1.0		\$1,575.00
Days of Noncompliance	3		\$4,725.00
Inflation Adjustments (see other worksheet)		1.4163	\$6,692.02
TOTAL Gravity Based Component			\$6,692.02
Economic Benefit (BEN) calculation			\$0.00
TOTAL PENALTY			\$6,692.02

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment
\$1,575	1.00	3.00	1.4163
			\$6,692.02

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment

History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) - Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Adjustment Factor	Violator Specific Adjustment to the Matrix Value
Degree of Cooperation/Noncooperation	Range of Percentage Adjustment Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 = LOW
1.5 = Medium
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50% Inflation adjustment
1.1
1.2895
1.4163

UST Penalty Policy Calculation

Based on 1990 UST Penalty Policy (per UST)

Company Name: M&A Petroleum Corp. - 2401 Leavenworth St

Date of Inspection: 11/04/2009

Case Handler: Wilfredo Rosado-Chaparro

Penalty Calculation prepared by: Wilfredo Rosado-Chaparro

Regulations Violated: \$40 CFR 280.41(b)(1)(i) - Failure to equip pressurized piping with automatic line leak detector system.

Line Item	Citation	Matrix Value
1 UST Violation Penalty	280.41(b)(1)(i)	1500.00
2 # of USTs	1	1500.00
Start of Violation	11/4/2009	
End of Violation	4/1/2010	
3 Days of Gravity	148	1.50
Matrix Value - Extent	Potential for Harm	Major
4 of Deviation	Major	1500.00
5 TOTAL Matrix Value	Major	0.00
6 Degree of cooperation or non cooperation		0.00
7 Degree of willfulness or negligence		0.00
8 History of noncompliance		0.00
9 Unique factors		0.00
10 Sum of Specific Adjustments		0.00
11 Adjustment Matrix Value		1500.00

Comments/Basis
Days of Gravity - Given the lack of documentation and compliance history at the site it has been decided to use the statute of limitation (5 years) for the days of gravity calculation
Degree of cooperation or non cooperation - Not enough information from the owner to justify adjustment
History of non-compliance - This is the first time the facility has been inspected by EPA
Environmental Sensitivity - Low - There are no surface water bodies nearby, no drinking water wells and site geology consists mostly of clay like material.
Economic Benefit calculation (BEN) -Annually recurring cost of \$75 for an annual line tightness test. Non-compliance period starts on December 28, 2007 (date when current owner acquired the property) and goes through April 1, 2010

Environmental Sensitivity (ESM)	1.0	\$1,500.00
Multiplier	1.5	\$2,250.00
Days of Noncompliance Multiplier	1.5	\$3,186.68
Inflation Adjustments (see other worksheet)		\$3,186.68
TOTAL Gravity Based Component		\$3,186.68
Economic Benefit (BEN) calculation		\$0.00
TOTAL PENALTY		\$3,186.68

Gravity Based Component (GBC)			
Adjusted Matrix Value	x Enviro Sensitivity	x Days of NonCompliance	x 2009 Adjustment
\$1,500	1.00	1.50	1.4163
			\$3,186.68

Violator Specific Adjustment to the Matrix Value	
Adjustment Factor	Range of Percentage Adjustment
Degree of Cooperation/Noncooperation	Between 50% increase and 25% decrease
Degree of Willfulness or Negligence	Between 50% increase and 25% decrease
History of Noncompliance	Up to 50% increase only
Other Unique Factors	Between 50% increase and 25% decrease

1.0 =LOW
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5%
10%
15%
20%
25%
30%
35%
40%
45%

50% Inflation adjustment
1.1
1.2895
1.4163

Days of Gravity	
0-90	1.0
91-180	1.5
181-270	2.0
271-365	2.5
Each additional 6 months or fraction thereof	0.5

Each Additional Year Multiplier	
Year 2	1
Year 3	1
Year 4	1
Year 5	1

From and including: Start date 3/17/2009 to 4/01/2010, except for violation 280.41(b)(1)(i)

Total number of days of Non-compliance: 380

<http://www.timeanddate.com/date/durationresult.html?m1=08&d1=26&y1=1993&m2=08&d2=26&y2=2009&ti=on>

Extent of Deviation from Requirement

Potential for Harm	Major	Moderate	Minor
	1500	1000	500
	750	500	250
	200	100	50

EPA's Civil Penalty Policy Inflation Adjustments

UST Penalty Policy Issued 1/1/14/1990

2009 Inflation Adjustment Policy

- 1 Calculate Gravity Component
- 2 For violations after 1/30/1997 through 3/15/2004
- 3 For violations after 3/15/2004 through 1/12/2009
- 4 For violations after 1/12/2009

Factor Explanation

1. 1 Initial Inflation rate
- 1.2895 base Inflation rate 1.1 + 17.23% increase
- 1.4163 Base Inflation rate + 17.23% + 9.83% increase