



March 11, 2013

Mr. John Kieling
Chief, Hazardous Waste Bureau,
New Mexico Environment Department
2905 Rodeo Park Drive East, Building 1
Santa Fe, NM 87505

RE: 2012 Closure Cost Estimate for Advanced Chemical Treatment, Inc. – NMD002208627

Dear Mr. Kieling:

Attached please find the 2012 closure cost estimate and supporting documents for Advanced Chemical Treatment, Inc.

If NMED requires further information or documents, please contact myself, Krista Harsono at 619-571-5737 or kwood@advancedchemical.net and I will respond in a timely manner.

Regards,

Krista W. Harsono

Krista W. Harsono
Compliance Director
Advanced Chemical Transport/Treatment

Enclosures

cc: P. Paduano, Advanced Chemical Transport/Treatment
S. Moudy, Advanced Chemical Transport/Treatment
C. Amindyas, NMED HW

New Mexico Environment Department

Hazardous Waste Facility Certificate of Liability Insurance

Advanced Chemical Transport, Inc.

1210 Elko Drive

Sunnyvale, CA 94089

For Hazardous Waste Facility

1. Endurance Specialty Insurance Company, (the "Insurer"), of 767 3rd Avenue New York, NY 10017 hereby certifies that it has issued liability insurance covering bodily injury and property damage to Advanced Chemical Treatments, Inc. (the "insured"), of 6133 Edith Blvd. NE, Albuquerque, NM 87107 in connection with the insured's obligation to demonstrate financial responsibility under 40 CFR 264.147 or 265.147 as adopted by New Mexico Administrative Code Title 20 Environmental Protection Chapter 4 Hazardous Waste Part 1 Hazardous Waste Management sub-part 500, as applicable. The coverage applies at EPA10# NMD 002208627; Advanced Chemical Treatments, Inc.: 6133 Edith Blvd. NE, Albuquerque, NM 87107 for "sudden and non sudden accidental occurrences". The limits of liability are \$4,000,000/\$8,000,000 ("each occurrence "and" annual aggregate "limits of the Insurer's liability), exclusive of legal defense costs. The coverage is provided under policy number EIL101013347-00, issued by 10-17-11. The effective date of said policy is 10-17-11.
2. The Insurer further certifies the following with respect to the insurance described in Paragraph 1,
 - (a) Bankruptcy or insolvency of the insured shall not relieve the Insurer of its obligations under the policy.
 - (b) The Insurer is liable for the payment of amounts within any deductible applicable to the policy, with a right of reimbursement by the insured for any such payment made by the Insurer. This provision does not apply with respect to that amount of any deductible for which coverage is demonstrated as specified in 40 CFR 264.147(f) or 265.147(f).
 - (c) Whenever requested by the Secretary of the New Mexico Environmental Department or his/her designee, the Insurer agrees to furnish to such individual assigned duplicate original of the policy and all endorsements.
 - (d) Cancellation of the insurance, whether by the insurer, the insured, a parent corporation providing insurance coverage for its subsidiary, or by a firm having an insurable interest in and obtaining liability insurance on behalf of the owner or operator of the hazardous waste management facility, will be effective only upon written notice and only after the expiration of 60 days after a copy of such written notice is received by the Regional Administrator(s) of the EPA Region(s) in which the facility(ies) is (are) located.
 - (e) Any other termination of the insurance will be effective only upon written notice and only after the expiration of thirty (30) days after a copy of such written notice is received by the Secretary of the New Mexico Environmental Department or his/her designee in which the facility(ies) is (are) located.

I hereby certify that the wording of this instrument is identical to the wording specified in 40 CFR 264.151(j) as adopted by such regulation and the New Mexico Administrative Code Title 20 Environmental Protection Chapter 4 Hazardous Waste Part 1 Hazardous Waste Management sub-part 500, as applicable, was constituted on the date first above written, and that the Insurer is licensed to transact the business of insurance, or eligible to provide insurance as an excess or surplus lines insurer, in one or more States.

Cindy White

(Signature of Authorized Representative of Insurer) Date 2/20/2013

Cindy White

Senior Vice President, Program Manager, Freberg Environmental Inc.

Endurance Specialty Insurance Company

2000 South Colorado Blvd. Tower II #800 Denver CO 80222

Loei Galbraith

(Notary Signature)

Loei Galbraith

My commission Expires 9-17-14

CLOSURE COST ESTIMATE

The following is the most recent closure cost estimate for the Facility as required by 20.4.1.500 NMAC, incorporating 40 CFR 264.142. The cost estimate is based on hiring a third party to close the Facility at a point in the Facility's active life when the extent and manner of its operation would make closure most expensive.

SCHEDULE A

EPA Identification Number	NMD002208627
Name	Advanced Chemical Treatment, Inc. (formerly Rinchem)
Address	6133 Edith Blvd, NE Albuquerque, NM 87107

SUMMARY OF CLOSURE COSTS

Transport of 700 drums to TSD facility	\$175,000.00
Soil Gas Survey	\$17,655.88
Concrete coring and sampling in corrosive room	\$4,612.24
Contingency for excavating, sampling and disposal of soil	\$38,607.13
Certification of complete closure by Professional Engineer Registered in the State of New Mexico	\$8,782.34
Closure Report to NMED	\$8,782.34
Total Estimated Closure Cost (in 2012 dollars)	\$253,439.90

Account Statement

Account Number: 3085004335

038

Statement Period: January 01, 2013 Through February 07, 2013



Account Statement

Page 2

Account Number: 3085004335

038

Statement Period: January 01, 2013 Through February 07, 2013

CLIFF LANGWITH/AUDITOR COPY
INSTITUTIONAL TRUST MC 6581
5TH FLOOR

Account Name:	ADVANCED CHEMICAL TREATMENT INC.
Account Number:	3085004335
Relationship Manager:	CLIFF LANGWITH - CA 214-890-4678 GELANGWITH@COMERICA.COM
Administrative Assistant:	AARON CASTIGLIONE 313-222-7115 AMCASTIGLIONE @COMERICA.COM

Activity Summary

	This Period	Year To Date
Beginning Market Value	250,121.44	250,084.83
Prior Accruals	10.35-	12.41-
Income Received	15.14	53.81
Cash Receipts	5,015.14	5,053.81
Cash Disbursements	15.14-	53.81-
Current Accrual	0.00	0.00
Ending Market Value	255,126.23	255,126.23

Investment Detail

Description	Ticker	Shares	Market Value/ Price	Tax Cost/ Unrealized Gain/loss	Est Annual Income/ Accrued Inc	Current Yield
Short Term Investments						
38141W273 GOLDMAN SACHS FS GOVERNMENT FUND		255,126.230	255,126.23 1.00	255,126.23 0.00	76.54	0.03
Total Short Term Investments			255,126.23	255,126.23 0.00	76.54 0.00	0.03
Total Assets			255,126.23	255,126.23 0.00	76.54 0.00	0.03
Total Accrued Inc			0.00	0.00		
Grand Total Assets			255,126.23	255,126.23 0.00	76.54 0.00	0.03



Account Statement

Account Number: 3085004335

038

Statement Period: January 01, 2013 Through February 07, 2013

Transaction Summary

	Current Period			Year To Date		
	Principal Cash	Income Cash	Cost	Principal Cash	Income Cash	Cost
Beginning Balance	0.00	0.00	250,121.44	0.00	0.00	250,084.83
Prior Accruals			10.35-			12.41-
Income Received						
Dividends		15.14			53.81	
Total Income Received	0.00	15.14	0.00	0.00	53.81	0.00
Cash Receipts	5,016.14	0.00	0.00	5,053.81	0.00	0.00
Cash Disbursements	0.00	15.14-	0.00	0.00	53.81-	0.00
Purchases	5,016.14-	0.00	5,016.14	5,053.81-	0.00	5,053.81
Current Accrual			0.00			0.00
Ending Balance	0.00	0.00	255,126.23	0.00	0.00	255,126.23

Transaction Detail

Date	Description	Principal Cash	Income Cash	Cost	Gain / Loss
	Beginning Balance	0.00	0.00	250,111.09	
	Income Received				
	Dividends				
01/02/13	38141W273 GOLDMAN SACHS FS GOVERNMENT FUND DIVIDEND ON GOLDMAN SACHS FS GOVERNMENT FUND PAYABLE 01/02/2013 FOR 12/01/12 THROUGH 12/31/12		10.35		
02/01/13	DIVIDEND ON GOLDMAN SACHS FS GOVERNMENT FUND PAYABLE 02/01/2013 FOR 01/01/13 THROUGH 01/31/13		4.79		
	Total Dividends	0.00	15.14	0.00	0.00
	Total Income Received	0.00	15.14	0.00	0.00
	Cash Receipts				
01/02/13	TRANSFERRED FROM INCOME	10.35			
02/01/13	TRANSFERRED FROM INCOME	4.79			



Account Statement

Page 4

Account Number: 3085004335

038

Statement Period: January 01, 2013 Through February 07, 2013

Transaction Detail (Continued)

Date	Description	Principal Cash	Income Cash	Cost	Gain / Loss
02/06/13	RECEIVED FROM ADVANCED CHEMICAL TRANSPORT, INC CK #331545 DATED 1/28/2013 FOR ADDITIONAL FUNDS FOR ACTREATMENT CLOSURE: ESTIMATED	5,000.00			
Total Cash Receipts		5,015.14	0.00	0.00	0.00
Cash Disbursements					
01/02/13	TRANSFERRED TO PRINCIPAL		10.35-		
02/01/13	TRANSFERRED TO PRINCIPAL		4.79-		
Total Cash Disbursements		0.00	15.14-	0.00	0.00
Purchases					
	38141W273 GOLDMAN SACHS FS GOVERNMENT FUND NET CASH MANAGEMENT	5,015.14-	0.00	5,015.14	
Total Purchases		5,015.14-	0.00	5,015.14	0.00
Ending Balance		0.00	0.00	255,126.23	0.00

Comerica

Account Statement

Page 5

Account Number: 3085004335

038

Statement Period: January 01, 2013 Through February 07, 2013

MESSAGE PAGE

PRICING

MARKET PRICES SHOWN HAVE BEEN OBTAINED FROM PRICING SERVICES WHICH WE BELIEVE ARE RELIABLE; HOWEVER, WE CANNOT GUARANTEE THEIR ACCURACY OR THAT SECURITIES CAN BE BOUGHT OR SOLD FOR THESE PRICES. SOME UNREGISTERED AND ILLIQUID SECURITIES MAY NOT HAVE INDEPENDENTLY PROVIDED PRICING, AND MAY ONLY HAVE PRICING PROVIDED BY THE ISSUER OF THE SECURITY, WHICH MAY INCLUDE ESTIMATES OR OTHER UNVERIFIED PRICES. WE WILL BE GLAD TO PROVIDE YOU FURTHER DETAILS UPON REQUEST.

FLOAT

COMERICA USES A GENERAL DISBURSEMENT CHECKING ACCOUNT TO PROCESS LUMP SUM AND PERIODIC DISTRIBUTIONS. THIS IS A NON-INTEREST BEARING ACCOUNT FROM WHICH COMERICA MAY RECEIVE FLOAT. FLOAT IS EARNED AT THE FED FUNDS RATE, AS PUBLISHED IN THE WALL STREET JOURNAL OR ON THE FEDERAL RESERVE'S WEB SITE. COMERICA MAY BEGIN EARNING FLOAT ONCE THE FUNDS ARE TRANSFERRED FROM YOUR TRUST ACCOUNT TO THE GENERAL DISBURSEMENT CHECKING ACCOUNT. FOR PERIODIC DISTRIBUTIONS, THE TRANSFER TYPICALLY TAKES PLACE ON THE FIRST BUSINESS DAY OF THE MONTH. FOR LUMP SUM DISTRIBUTIONS, THE TRANSFER TYPICALLY OCCURS ON THE DAY THE CHECK IS ISSUED. COMERICA CONTINUES TO RECEIVE FLOAT ON SUCH FUNDS UNTIL SUCH TIME AS: THE CHECK IS PRESENTED FOR PAYMENT OR THE FUNDS ARE DISPOSED OF PURSUANT TO AN UNCLAIMED FUNDS PROCEDURE. PERIODIC DISTRIBUTIONS PAID BY DIRECT DEPOSIT DO NOT GENERATE FLOAT, AND PROVIDE IMPROVED FUNDS AVAILABILITY FOR RECIPIENTS. GENERALLY ABOVE DESCRIBED PROCEDURES MAY APPLY. IF YOU APPROVE OF THESE ARRANGEMENTS, YOU NEED DO NOTHING FURTHER. OTHERWISE, PLEASE CONTACT YOUR RELATIONSHIP MANAGER FOR FURTHER INFORMATION.

CASH EQUIVALENTS

COMERICA CALCULATES SWEEP FEES OR FUND LEVEL FEES ON A 360 DAY BASIS.

FOREIGN TAX RECLAIMS DISCLOSURE

COMERICA FILES FOR FOREIGN TAX RECLAIMS ON BEHALF OF CLIENTS WITH THE APPLICABLE FOREIGN TAX AUTHORITIES FOR ADRS AND FOREIGN ORDINARY SECURITIES. TAX RECLAIMS RECEIVED FROM THE TAXING AUTHORITIES ARE POSTED TO APPLICABLE ACCOUNTS WHEN RECEIVED NET OF FEES FROM THE IRS OR OTHER APPLICABLE THIRD PARTIES UTILIZED.

SERVICING FEE

COMERICA MAY BE PAID BY NON-PROPRIETARY FUNDS FOR PERFORMING SERVICES FOR THE FUNDS.

Comerica

Account Statement

Page 6

Account Number: 3085004335

038

Statement Period: January 01, 2013 Through February 07, 2013

MESSAGE PAGE

UPDATE TO CUSTODY ONLINE LOGIN PROCEDURES

IN OUR CONTINUED EFFORTS TO MAINTAIN THE SAFETY OF OUR CLIENTS' DATA, WE ARE FOLLOWING THE AUTHENTICATION GUIDANCE OUTLINED BY THE FEDERAL FINANCIAL INSTITUTION EXAMINATION COUNCIL (FFIEC), WHICH MAKES RECOMMENDATIONS TO PROMOTE UNIFORMITY IN THE SUPERVISION OF FINANCIAL INSTITUTIONS. IN ORDER TO CONFORM TO THE UPDATED REQUIREMENTS, WE ARE INSTALLING NEW SOFTWARE WHICH WILL REQUIRE YOU TO UPDATE YOUR AUTHENTICATION INFORMATION.

IN THE FOURTH QUARTER OF 2012, USERS LOGGING ONTO CUSTODY ONLINE WILL BE PROMPTED TO SELECT A NEW IMAGE AND PERSONALIZED CAPTION WHICH WILL BE DISPLAYED AT EACH CUSTODY LOGIN VERIFYING THAT IT IS A LEGITIMATE COMERICA SITE. THE USER WILL ALSO CHOOSE THREE NEW CHALLENGE QUESTIONS WHICH ARE USED FOR VALIDATION IF THE PASSWORD IS FORGOTTEN, OR IF THE USER IS TRYING TO ACCESS THE SITE FROM A PUBLIC COMPUTER. THE EXISTING USER ID AND PASSWORD WILL NOT CHANGE.

THE SUPPORTED BROWSERS INCLUDE INTERNET EXPLORER VERSIONS 8 AND 9, CHROME, FIREFOX, AND SAFARI.

ADDITIONAL INFORMATION WILL BE DISPLAYED ON CUSTODY ONLINE AS IT BECOMES AVAILABLE.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE HELP DESK AT 888-417-1953 BETWEEN 7:30 A.M. AND 5:00 P.M. ET, MONDAY THROUGH FRIDAY.

SWEEP

COMERICA OFFERS A VAST ARRAY OF MONEY MARKET SWEEP VEHICLE OPTIONS TO OUR CLIENTS, INCLUDING PRIME, GOVERNMENT, TREASURY AND TAX-EXEMPT FUNDS.

PLEASE CONTACT YOUR RELATIONSHIP MANAGER FOR ADDITIONAL INFORMATION ON SWEEP OPTIONS.

COMERICA DOES NOT GUARANTEE INVESTMENT RESULTS. WHERE NON-DEPOSIT INVESTMENT PRODUCTS ARE USED, SUCH INVESTMENT PRODUCTS ARE NOT INSURED BY THE FDIC; ARE NOT DEPOSITS OF OR OTHER OBLIGATIONS OF COMERICA AND ARE NOT GUARANTEED BY COMERICA; AND ARE SUBJECT TO INVESTMENT RISKS, INCLUDING THE POSSIBLE LOSS OF THE PRINCIPAL INVESTED.

CUSTODY ONLINE

DO YOU NEED A SAFE AND CONVENIENT WAY TO ACCESS YOUR ACCOUNT INFORMATION AND STATEMENTS FASTER? CUSTODY ONLINE PROVIDES INSTITUTIONAL TRUST CUSTOMERS AND THEIR THIRD PARTY PROVIDERS WITH FREE INTERNET ACCESS TO ELECTRONIC STATEMENTS, DAILY CASH BALANCES, ASSET HOLDINGS TRANSACTION HISTORY CUSTOMIZED SCREEN VIEWS AND MUCH MORE. CONTACT YOUR RELATIONSHIP MANAGER FOR MORE INFORMATION.

DECLARATION OF TRUST DOCUMENTS AVAILABLE

DECLARATION OF TRUST DOCUMENTS FOR COMERICA COMMON AND COLLECTIVE FUNDS ARE AVAILABLE UPON REQUEST. PLEASE CONTACT YOUR RELATIONSHIP MANAGER IF YOU WOULD LIKE A COPY.

TOP PERFORMING FUND

COMERICA SUBSIDIARY WORLD ASSET MANAGEMENT AMONG THE TOP PERFORMING MANAGERS OF INTERNATIONAL STOCK COLLECTIVE INVESTMENT TRUSTS IN THE FIRST QUARTER 2012 (PENSIONS & INVESTMENTS).

408 (B) 2 DISCLOSURE

COMERICA WILL PARTICIPATE IN CLASS ACTION LAWSUITS ON YOUR BEHALF UNLESS OTHERWISE INSTRUCTED. IF A SETTLEMENT IS RECEIVED, COMERICA MAY CHARGE A FEE OF \$10 WHEN THE PROCEEDS ARE POSTED TO THE ACCOUNT.

The logo for Comerica, featuring the word "Comerica" in a serif font inside a dark, rounded rectangular border.