

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

ATTORNEY GENERAL

August 19, 1988

ALAN G. WHIPPLE
Manager of State Assessed Property
Local Government Services Division

JULIE A. LEPPINK
Special Assistant
Attorney General

6-9422

In the Matter of the Adopted Rule Relating to
Valuation and Assessment of Electric, Gas
Distribution, and Pipeline Companies

The above-refernced rule has been approved as to its legality by the Attorney General on July 22, 1988.

Enclosed is the agency's copy of the approved rule. This office has already filed two copies with the Secretary of State who will forward one copy to the Revisor of Statutes. The fourth is being retained by this division of the Attorney General's Office for its records.

Also enclosed are any petitions, requests, submission or comments received by the agency and any extra copies of documents which the agency submitted to the Attorney General.

In order for a permanent rule without a hearing to become effective, your agency must publish a notice of adoption in the State Register in accoradance with Minn. Stat. §14.27. An emergency rule becomes effective five working days after approval by the Attorney General; however, the agency must publish a notice in the State Register in accordance with Minn. Stat. §14.34.

If you have any questions in this regard, please contact me.

JAL:rer

Enclosures

cc: Maryanne Hruby
Executive Director
Legislative Commission to Review
Administrative Rules

Duane Harves
Chief Administrative Law Judge
Office of Administrative Hearings

SF-00006-03

STATE OF MINNESOTA

DEPARTMENT **OF REVENUE**

Office Memorandum

TO: **Attorney General**
Department of Administration

DATE: **July 7, 1988**

FROM: **Alan G. Whipple** AGW
Manager of State Assessed Property
Local Government Services Division

PHONE: **642-0355**

SUBJECT: **Documents Necessary for Review of Non-controversial Rules.**

Attached please find the following documents necessary for your review of proposed revisions to Department of Revenue rules governing the valuation and assessment of utility companies.

A. Notice of intent to solicit outside opinions regarding the proposed revision.

B. Written comments received in response to the above notice.

C. Notice of intent to adopt rules without a public hearing.

D. The proposed rules approved as to form by the revision of statutes.

E. Statement of Need and Reasonableness.

F. Mailing list certificates and mail list.

G. Declaration of Counsel.

H. Findings of Fact, Conclusions and Order Adopting Permanent Rules.

I. Rules as proposed as it appeared in the State Register.

J. Rule as adopted by the agency. (4 copies)

No person requested a public hearing regarding the adoption of these rules.

No person requested that they be given notice when the rule was submitted to the Attorney General for his review.

If you have any question on this matter, please contact me.

AW:smcXXII4

ATTORNEY GENERAL'S OFFICE
515 TRANSPORTATION BLDG.
ST. PAUL, MN 55155

JUL 08 88

RECEIVED

RULE REVIEW CHECKLIST

File No. 1502 Docket No. 05.0009.0737

DATE RECEIVED 7/8/88 ADOPTED W/O HEARING X

REVIEW DATE 7/18/88 EMERGENCY RULE _____

DUE DATE 7/22/88 REVISOR APPROVED X

APPROVED 7/22 REVISOR DISAPPROVED _____

DISAPPROVED _____ FILED W/SEC. OF STATE _____

WITHDRAWN _____ RETURNED TO AGENCY _____

✓ Rule as adopted (4 copies)

✓ Notice to Solicit Outside Information/Opinion (if applicable)

3/28/88 Date published in State Register
yes Comments

~~Petition for Adoption of a Rule (if applicable)~~

~~Board's Authorizing Resolution~~

~~Date adopted~~

✓ Proposed Rule

yes Revisor's Certificate

✓ Notice of Intent to Adopt Rule

270.06 Statutory Authority
no Small Business Statement
no Expenditure of public money statement
yes Signature

✓ Statement of Need and Reasonableness (if applicable)

no Small Business Statement
no Fees - § 16A.128

✓ Affidavit of Mailing Notice of Intent to Adopt Rule

5/13/88 Date (30)/25 days before adoption
OK Notice attached
~~Copy of rule or summary attached~~

✓ Publication in State Register

5/16/88 Date (30)/25 days before adoption

180-day deadline from:

6/12 end of comment period (§ 14.26) (rules without hearing)
~~effective date of statutory authority (§ 14.29) (emergency rules)~~

~~Resolution Adopting~~

~~Date adopted~~

✓ Findings of Fact, Conclusions & Order Adopting

7/7/88 Date

~~Written requests, submissions or comments~~

✓ Declaration of attorney

James Reher Name of SAAG representing agency

~~Notice of Submission to Atty. Gen. (if applicable)~~

~~Aff. of Mailing Notice to Atty. Gen. (if applicable)~~

Department of Revenue

Adopted Permanent Rules Relating to Valuation and Assessment of Electric, Gas Distribution, and Pipeline Companies

Rules as Adopted

8100.0200 INTRODUCTION.

The commissioner of revenue will estimate the valuation of the entire system of a utility company operating within the state. The entire system will be valued as a unit instead of valuing the component parts, utilizing data relating to the cost of the property and the earnings of the company owning or operating the property. The resulting valuation will be allocated or assigned to each state in which the utility company operates. Finally, by the process of apportionment, the portion allocated to Minnesota will be distributed to the various taxing districts within the state. Most of the data used in the valuation, allocation, and apportionment process will be drawn from reports submitted to the Department of Revenue by the utility companies. These reports will include Minnesota Department of Revenue Annual Utility Reports (UTL forms), Annual Reports to the Federal Energy Regulatory Commission and Annual Reports to the Interstate Commerce Commission. Periodic examinations of the supporting data for these reports will be made by the Department of Revenue.

The methods, procedures, indicators of value, capitalization rates, weighting percents, and allocation factors will be used as described in parts 8100.0300 to 8100.0600 for 1988 and subsequent years.

As in all property valuations the commissioner of revenue reserves the right to exercise his or her judgment whenever the circumstances of a valuation estimate dictate the need for it.

8100.0300 VALUATION.

Subpart 1. General. Because of the unique character of public utility companies, such as being subject to stringent

government regulations over operations and earnings, the traditional approaches to valuation estimates of property (cost, capitalized income, and market) must be modified when utility property is valued. Consequently, for the 1988 and subsequent assessment years, the value of utility company property will be estimated in the manner provided in this chapter.

Subp. 2. [Unchanged.]

Subp. 3. **Cost approach.** The cost factor to be considered in the utility valuation formula is the original cost less depreciation of the system plant, plus improvements to the system plant, plus the original cost of construction work in progress on the assessment date. The original cost of any leased operating property used by the utility must be reported to the commissioner in conjunction with the annual utility report. If the original cost of the leased operating property is not available, the commissioner shall make an estimate of the cost by capitalizing the lease payments. Depreciation will not be allowed on construction work in progress. Depreciation will be allowed as a deduction from cost in the amount allowed on the accounting records of the utility company, as such records are required to be maintained by the appropriate regulatory agency.

Depreciation, however, shall not exceed the prescribed percentage of cost: for electric companies, 20 percent; for gas distribution companies, 50 percent; and for pipeline companies, 50 percent. If the amount of depreciation shown on the company's books exceeds these percentages, the company may deduct 30 percent of the excess.

A modification to the cost approach to value will be considered by the commissioner when valuing electric utility property. The original cost of an electric utility's major generating plants will be increased if the cost of the plant falls below a certain standard. The standard to be used will be a national average of the cost per kilowatt of installed capacity. The cost per kilowatt of installed capacity is the total construction cost of the generating plant divided by the number of kilowatts the plant is capable of producing. The

national average to be used will be computed by totaling the construction costs, excluding the cost of land, for major generating plants within the 48 contiguous United States. The total cost of the plants will be divided by the total generating capacity of the same plants to arrive at an average cost per kilowatt of installed capacity. A separate average will be computed for each type of plant: gas turbine, hydroelectric, and steam-electric. The plants used in the calculation will exclude nuclear electric generating plants.

The information used to compute the average will be drawn from the latest issue of the United States Department of Energy publication, Historical Plant Cost and Annual Production Expenses for Selected Electric Plants. All plants included in this publication will be used in the computation of the national average by type of plant.

An example of this computation of the national average cost per kilowatt of installed capacity is as follows:

Steam-Electric Generating Plants

Plant	Plant Cost Excluding Land	Plant Capacity
A	$ 14,000,000	100,000 kw
B	13,000,000	90,000 kw
C	17,000,000	110,000 kw
D	14,500,000	80,000 kw
E	18,000,000	120,000 kw
F	10,000,000	70,000 kw
G	19,000,000	130,000 kw
H	9,000,000	60,000 kw
I	20,000,000	140,000 kw
J	8,000,000	50,000 kw
	$142,500,000	950,000 kw

Total plant cost ($142,500,000) divided by total plant capacity (950,000 kw) equals $150 average cost per kilowatt of installed capacity.

The national average cost per kilowatt of installed capacity will be compared to the specific cost per kilowatt of installed capacity for each of the major generating plants owned by the utility being valued. If the national average cost per kilowatt is greater than the subject plant cost, the subject plant will have additional dollars incorporated into its cost in order to raise its cost per kilowatt to the national average. If the subject plant's cost per kilowatt equals or exceeds the

national average, no cost will be added.

The following example illustrates this procedure:

XYZ Utility

Steam-Electric Generating Plants

1.	Plant	#1	#2
2.	Installed Capacity	100,000 kw	50,000 kw
3.	Year in Service	1970	1950
4.	Cost of Plant (Exclusive of Land)	$15,200,000	$5,000,000
5.	Specific Plant Cost per kw	$152	$100
6.	National Average Cost per kw	$150	$150
7.	Deficiency	none	$ 50
8.	Additional Cost (Line 7 x Line 2)	none	$2,500,000

This additional cost to be added to the original cost of the specific plant will be reduced by an allowance for pollution control equipment and an allowance for obsolescence.

The allowance for pollution control equipment will be computed annually by totaling the construction costs, exclusive of land, of all major generating plants within Minnesota by type of plant. A total will also be made of the cost of the equipment in these plants which has been approved for tax exempt status in accordance with Minnesota Statutes, section 272.02, subdivision 1, clause (9). This total will also be computed by type of plant. The total of the approved pollution control equipment will be divided by the total construction cost, exclusive of land, of the plants in order to calculate a percentage. This percentage will be the ratio of dollars spent for pollution control equipment to total dollars spent to construct a specific type of power plant. This percentage will then be used to reduce the gross additional cost to be added to the cost of the specific generating plant. An example of this process is as follows:

Steam-Electric Plants Within Minnesota

Plant	Plant Cost Excluding Land	Cost of Approved Pollution Control Equipment
A	$15,200,000	$1,500,000
B	10,000,000	1,000,000
C	5,000,000	700,000
D	20,000,000	2,000,000
E	16,500,000	1,470,000
	$66,700,000	$6,670,000

Total cost of approved pollution control equipment

($6,670,000) divided by total plant cost ($66,700,000) equals ten percent ratio of pollution control equipment expenditures to total expenditures for generating plant construction.

XYZ Utility

Steam-Electric Plant #2

1. Additional Cost Due to Computation of Average Cost per kw of Installed Capacity	$2,500,000
2. 10% Allowance for Pollution Control Equipment	250,000
3. Additional Cost to be Added after Adjustment for Pollution Control Equipment	2,250,000

The allowance for obsolescence which will be applied to the additional plant construction cost will be computed annually for hydroelectric and steam-electric generating plants. The information needed to compute the obsolescence factors will be drawn from the same publication that is used to compute the national average cost per kilowatt of installed capacity figure. Gas turbine plants will not have any obsolescence allowance applied to the additional cost added to the plants.

The obsolescence allowance for hydroelectric plants will be calculated through the use of a "plant factor." The plant factor is computed by dividing the number of kilowatt hours a generating plant actually produced in a year by the number of kilowatt hours the plant was capable of producing. The plant factor is normally expressed as a percentage. The mathematical expression of this factor is: net generation (kwh) divided by annual installed capacity (hours in a year multiplied by installed capacity (kw)). A standard plant factor will be computed for hydroelectric plants by averaging the plant factors of the ten plants with the highest plant factors in the average cost per kilowatt of installed capacity study. This standard will then be compared to an average of the most recent three years' plant factor of the subject plant. The amount the subject plant deviates from the standard is the amount of obsolescence which will be applied to the added cost.

An example of this obsolescence allowance computation is shown below.

Hydroelectric Plants

Plant	Net Generation kwh (000)	Plant Capability kwh (000)	Plant Factor
A	400,150	755,000	53 %
B	300,040	577,000	52 %
C	250,000	480,000	52 %
D	600,000	1,250,000	48 %
E	896,000	1,600,000	56 %
F	700,000	1,400,000	50 %
G	507,000	975,000	52 %
H	450,000	1,000,000	45 %
I	376,000	800,000	47 %
J	810,000	1,800,000	45 %
		Average	50 %

XYZ Utility

Hydroelectric Plant #4

Year	Net Generation kwh (000)	Plant Capability kwh (000)	Plant Factor
19XX	400,000	1,000,000	40 %
19XX	500,000	1,000,000	50 %
19XX	450,000	1,000,000	45 %
		Average	45 %

Hydroelectric plant #4 plant factor (45 percent) divided by standard plant factor (50 percent) equals 90 percent. Therefore, hydroelectric plant #4 deviates from the standard by ten percent, or is ten percent obsolete.

The obsolescence allowance for steam-electric generating plants will be computed annually using two indicators. The first indicator will be the plant factor. The plant factor for steam-electric plants will be computed and applied in the same manner as the computation specified for hydroelectric plants. The only difference will be that the information used for the computation will be drawn from the latest Fossil-Fueled Steam-Electric Plant Section of the latest Historical Plant Cost and Annual Production and Expenses for Selected Electric Plants publication rather than the Hydroelectric Plant section. Plant factors of the ten best steam-electric generating plants within the study period will be averaged. This average will be compared to the most recent three-year average plant factor for the subject plant. The subject plant's deviation from the standard plant factor is the amount of indicated obsolescence.

The second indicator which will be used to compute an obsolescence allowance for steam-electric generating plants will be a thermal efficiency factor. The source of information for this computation will also be the latest issue of the United States Department of Energy's publication, Historical Plant Cost

and Annual Production Expenses for Selected Electric Plants, Fossil-Fueled Steam Electric Plant Section. Thermal efficiency for a generating plant is measured by the number of British thermal units (Btu's) required to produce one kilowatt hour. This efficiency rating can be obtained by dividing the number of kilowatt hours produced by a generating plant by the number of Btu's needed to produce this power. The number of Btu's used can be obtained by multiplying the units of fuel burned by the generating plant - tons of coal, gallons of oil, or cubic feet of gas - by the average Btu content of the fuel unit. The standard thermal efficiency factor will be computed by averaging the thermal efficiency factor of the ten most efficient steam-electric generating plants within the study period used to compute the average cost per kilowatt of installed capacity. This standard thermal efficiency factor will then be compared to the thermal efficiency factor of the subject plant. The amount the subject plant deviates from the standard is the amount of obsolescence indicated by this factor.

The two obsolescence figures for the subject plant as indicated by both the plant and thermal efficiency factors will then be averaged. This resulting average is the obsolescence allowance which will be applied to the cost added to the subject plant as a result of the average cost per kilowatt of installed capacity computation. In no instance shall the original cost of a generating plant be reduced by an allowance for obsolescence unless its cost is increased through the use of the average cost per kilowatt of installed capacity computation. For the 1988 and subsequent assessments the additional cost after adjustments for obsolescence to be added to the cost indicator of value will be reduced by 75 percent.

The following examples illustrate computation of the standard thermal efficiency factor; obsolescence indicated by the application of this factor to the subject plant; average obsolescence for steam-electric generating plants; and obsolescence allowance adjustment of the added cost due to the use of the average cost per kilowatt of installed capacity for

the subject plant.

Steam-Electric Generating Plants

Plant	Net Generation kwh (Millions)	Btu's Used (Millions)	Btu's per kwh
A	2,000	18,400,000	9,200
B	6,000	53,400,000	8,900
C	8,000	72,000,000	9,000
D	5,000	45,500,000	9,100
E	3,000	26,400,000	8,800
F	1,000	9,000,000	9,000
G	4,000	36,600,000	9,150
H	9,000	80,550,000	8,950
I	7,000	61,950,000	8,850
J	5,000	45,250,000	9,050
		Average	9,000

XYZ Utility Company

Steam-Electric Plant #2

Net Generation kwh (Millions)	Btu's Used (Millions)	Btu's per kwh
2,000	21,600,000	10,800

Steam-electric plant #2 thermal efficiency factor (10,800 Btu's per kwh) divided by standard thermal efficiency factor (9,000 Btu's per kwh) equals 120 percent. Therefore, steam-electric plant #2 deviates from the standard by 20 percent or is 20 percent obsolete.

XYZ Utility Company

Steam-Electric Plant #2

1.	Obsolescence Indicated by Plant Factor	10%
2.	Obsolescence Indicated by Thermal Efficiency Factor	20%
3.	Obsolescence Allowance (Average of 1 and 2)	15%
4.	Additional Cost due to Computation of Average Cost per kw of Installed Capacity	$2,500,000
5.	15% Obsolescence Allowance	$ 375,000
6.	Additional Cost to be Added after Adjustment for Obsolescence	$2,125,000
7.	Adjustment Factor	75%
8.	Net Additional Cost to be Added	$ 531,250

The cost indicator of value computed in accordance with this subpart will be weighted for each type of utility company as follows: electric companies, 85 percent; gas distribution companies, 75 percent; and pipeline companies, 75 percent.

The following example illustrates how the cost indicator of value would be computed for an electric company:

1.	Utility Plant	$200,000,000
2.	Construction Work in Progress	$ 5,500,000
3.	Additional Value From Average Cost per KW Computation After Factoring	$ 531,250
4.	Total Plant	$206,031,250
5.	Nondepreciable Plant (Land, Intangibles, C.W.I.P.)	$ 17,500,000
6.	Depreciable Plant	$188,531,250

7.	Book Depreciation	$ 40,000,000
8.	Maximum Depreciation (20%)	$ 37,706,250
9.	30% Excess Depreciation Allowance	$ 688,125
10.	Total Allowable Depreciation	$ 38,394,375
11.	Total Cost Indicator of Value	$167,636,875

Any company for which a modification is made under this subpart due to the average cost per kilowatt adjustment being made to original cost of a plant or plants located in Minnesota shall have an alternative cost indicator computation made without giving effect to the average cost per kilowatt adjustment of such plant or plants.

Subp. 4. **Income approach.** The income indicator of value will be estimated by weighting the capitalized net operating earnings of the utility company for the most recent three years as follows: most recent year, 40 percent; previous year, 35 percent; and final year, 25 percent. The net income will be capitalized by applying to it a capitalization rate which will be computed by using the band of investment method. This method will consider:

A. the capital structure of utilities;

B. the cost of debt or interest rate;

C. the yield on preferred stock of utilities;

D. the yield on common stock of utilities; and

E. deferred taxes.

For 1988 the capitalization rate will be: electric companies, 11.25 percent; gas distribution companies, 11.50 percent; and pipeline companies, 11.75 percent. These rates will be recalculated each year using the method described in this subpart.

The income indicator of value computed in accordance with this subpart will be weighted for each class of utility company as follows: electric companies, 15 percent; gas distribution companies, 25 percent; and pipeline companies, 25 percent.

The following example illustrates how the income indicator of value would be computed for a gas distribution company:

	1982	1983	1984
1. Net Operating Income	$ 596,160	$ 488,911	$ 579,600
2. Capitalized Income			

	@ 11.5%	5,184,000	4,251,400	5,040,000
3.	Weighting Factor	25 percent	35 percent	40 percent
4.	Weighted Capitalized Income	1,296,000	1,488,000	2,016,000
5.	Total Income Indicator of Value			4,800,000

Subp. 5. to 8. [Unchanged.]

APPROVED AS TO FORM AND LEGALITY

July 22 19 88

HUBERT H. HUMPHREY, III
ATTORNEY GENERAL

BY Julie A. Jappink
SPECIAL ASSISTANT ATTORNEY GENERAL

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED

JUL 27 1988

Joan Anderson Growe
Secretary of State

3:30 pm

Office of the Revisor of Statutes

Administrative Rules

TITLE: Proposed Permanent Rules Relating to Valuation and Assessment of Electric, Gas Distribution, and Pipeline Companies

AGENCY: Department of Revenue

MINNESOTA RULES: Chapter 8100

The attached rules are approved for publication in the State Register

Janet C. Rahm
Senior Assistant Revisor

Department of Revenue

Proposed Permanent Rules Relating to Valuation and Assessment of Electric, Gas Distribution, and Pipeline Companies

Rules as Proposed

8100.0200 INTRODUCTION.

The commissioner of revenue will estimate the valuation of the entire system of a utility company operating within the state. The entire system will be valued as a unit instead of valuing the component parts, utilizing data relating to the cost of the property and the earnings of the company owning or operating the property. The resulting valuation will be allocated or assigned to each state in which the utility company operates. Finally, by the process of apportionment, the portion allocated to Minnesota will be distributed to the various taxing districts within the state. Most of the data used in the valuation, allocation, and apportionment process will be drawn from reports submitted to the Department of Revenue by the utility companies. These reports will include Minnesota Department of Revenue Annual Utility Reports (UTL forms), Annual Reports to the Federal Energy Regulatory Commission and Annual Reports to the Interstate Commerce Commission. Periodic examinations of the supporting data for these reports will be made by the Department of Revenue.

The methods, procedures, indicators of value, capitalization rates, weighting percents, and allocation factors will be used as described in parts 8100.0300 to 8100.0600 for ~~1987~~ 1988 and subsequent years.

As in all property valuations the commissioner of revenue reserves the right to exercise his or her judgment whenever the circumstances of a valuation estimate dictate the need for it.

8100.0300 VALUATION.

Subpart 1. **General.** Because of the unique character of public utility companies, such as being subject to stringent

government regulations over operations and earnings, the traditional approaches to valuation estimates of property (cost, capitalized income, and market) must be modified when utility property is valued. Consequently, for the ~~1987~~ 1988 and subsequent assessment years, the value of utility company property will be estimated in the manner provided in this chapter.

Subp. 2. [Unchanged.]

Subp. 3. **Cost approach.** The cost factor to be considered in the utility valuation formula is the original cost less depreciation of the system plant, plus improvements to the system plant, plus the original cost of construction work in progress on the assessment date. The original cost of any leased operating property used by the utility must be reported to the commissioner in conjunction with the annual utility report. If the original cost of the leased operating property is not available, the commissioner shall make an estimate of the cost by capitalizing the lease payments. Depreciation will not be allowed on construction work in progress. Depreciation will be allowed as a deduction from cost in the amount allowed on the accounting records of the utility company, as such records are required to be maintained by the appropriate regulatory agency.

Depreciation, however, shall not exceed the prescribed percentage of cost: for electric companies, 20 percent; for gas distribution companies, 50 percent; and for pipeline companies, 50 percent. If the amount of depreciation shown on the company's books exceeds these percentages, the company may deduct ~~20~~ 30 percent of the excess.

A modification to the cost approach to value will be considered by the commissioner when valuing electric utility property. The original cost of an electric utility's major generating plants will be increased if the cost of the plant falls below a certain standard. The standard to be used will be a national average of the cost per kilowatt of installed capacity. The cost per kilowatt of installed capacity is the total construction cost of the generating plant divided by the

number of kilowatts the plant is capable of producing. The national average to be used will be computed by totaling the construction costs, excluding the cost of land, for major generating plants within the 48 contiguous United States. The total cost of the plants will be divided by the total generating capacity of the same plants to arrive at an average cost per kilowatt of installed capacity. A separate average will be computed for each type of plant: gas turbine, hydroelectric, and steam-electric. The plants used in the calculation will exclude nuclear electric generating plants.

The information used to compute the average will be drawn from the latest issue of the United States Department of Energy publication, Historical Plant Cost and Annual Production Expenses for Selected Electric Plants. All plants included in this publication will be used in the computation of the national average by type of plant.

An example of this computation of the national average cost per kilowatt of installed capacity is as follows:

Steam-Electric Generating Plants

Plant	Plant Cost Excluding Land	Plant Capacity
A	$ 14,000,000	100,000 kw
B	13,000,000	90,000 kw
C	17,000,000	110,000 kw
D	14,500,000	80,000 kw
E	18,000,000	120,000 kw
F	10,000,000	70,000 kw
G	19,000,000	130,000 kw
H	9,000,000	60,000 kw
I	20,000,000	140,000 kw
J	8,000,000	50,000 kw
	$142,500,000	950,000 kw

Total plant cost ($142,500,000) divided by total plant capacity (950,000 kw) equals $150 average cost per kilowatt of installed capacity.

The national average cost per kilowatt of installed capacity will be compared to the specific cost per kilowatt of installed capacity for each of the major generating plants owned by the utility being valued. If the national average cost per kilowatt is greater than the subject plant cost, the subject plant will have additional dollars incorporated into its cost in order to raise its cost per kilowatt to the national average.

If the subject plant's cost per kilowatt equals or exceeds the national average, no cost will be added.

The following example illustrates this procedure:

XYZ Utility

Steam-Electric Generating Plants

1.	Plant	#1	#2
2.	Installed Capacity	100,000 kw	50,000 kw
3.	Year in Service	1970	1950
4.	Cost of Plant (Exclusive of Land)	$15,200,000	$5,000,000
5.	Specific Plant Cost per kw	$152	$100
6.	National Average Cost per kw	$150	$150
7.	Deficiency	none	$ 50
8.	Additional Cost (Line 7 x Line 2)	none	$2,500,000

This additional cost to be added to the original cost of the specific plant will be reduced by an allowance for pollution control equipment and an allowance for obsolescence.

The allowance for pollution control equipment will be computed annually by totaling the construction costs, exclusive of land, of all major generating plants within Minnesota by type of plant. A total will also be made of the cost of the equipment in these plants which has been approved for tax exempt status in accordance with Minnesota Statutes, section 272.02, subdivision 1, clause (9). This total will also be computed by type of plant. The total of the approved pollution control equipment will be divided by the total construction cost, exclusive of land, of the plants in order to calculate a percentage. This percentage will be the ratio of dollars spent for pollution control equipment to total dollars spent to construct a specific type of power plant. This percentage will then be used to reduce the gross additional cost to be added to the cost of the specific generating plant. An example of this process is as follows:

Steam-Electric Plants Within Minnesota

Plant	Plant Cost Excluding Land	Cost of Approved Pollution Control Equipment
A	$15,200,000	$1,500,000
B	10,000,000	1,000,000
C	5,000,000	700,000
D	20,000,000	2,000,000
E	16,500,000	1,470,000
	$66,700,000	$6,670,000

Total cost of approved pollution control equipment ($6,670,000) divided by total plant cost ($66,700,000) equals ten percent ratio of pollution control equipment expenditures to total expenditures for generating plant construction.

XYZ Utility

Steam-Electric Plant #2

1. Additional Cost Due to Computation of Average Cost per kw of Installed Capacity	$2,500,000
2. 10% Allowance for Pollution Control Equipment	250,000
3. Additional Cost to be Added after Adjustment for Pollution Control Equipment	2,250,000

The allowance for obsolescence which will be applied to the additional plant construction cost will be computed annually for hydroelectric and steam-electric generating plants. The information needed to compute the obsolescence factors will be drawn from the same publication that is used to compute the national average cost per kilowatt of installed capacity figure. Gas turbine plants will not have any obsolescence allowance applied to the additional cost added to the plants.

The obsolescence allowance for hydroelectric plants will be calculated through the use of a "plant factor." The plant factor is computed by dividing the number of kilowatt hours a generating plant actually produced in a year by the number of kilowatt hours the plant was capable of producing. The plant factor is normally expressed as a percentage. The mathematical expression of this factor is: net generation (kwh) divided by annual installed capacity (hours in a year multiplied by installed capacity (kw)). A standard plant factor will be computed for hydroelectric plants by averaging the plant factors of the ten plants with the highest plant factors in the average cost per kilowatt of installed capacity study. This standard will then be compared to an average of the most recent three years' plant factor of the subject plant. The amount the subject plant deviates from the standard is the amount of obsolescence which will be applied to the added cost.

An example of this obsolescence allowance computation is shown below.

Hydroelectric Plants

Plant	Net Generation kwh (000)	Plant Capability kwh (000)	Plant Factor
A	400,150	755,000	53 %
B	300,040	577,000	52 %
C	250,000	480,000	52 %
D	600,000	1,250,000	48 %
E	896,000	1,600,000	56 %
F	700,000	1,400,000	50 %
G	507,000	975,000	52 %
H	450,000	1,000,000	45 %
I	376,000	800,000	47 %
J	810,000	1,800,000	45 %
		Average	50 %

XYZ Utility

Hydroelectric Plant #4

Year	Net Generation kwh (000)	Plant Capability kwh (000)	Plant Factor
19XX	400,000	1,000,000	40 %
19XX	500,000	1,000,000	50 %
19XX	450,000	1,000,000	45 %
		Average	45 %

Hydroelectric plant #4 plant factor (45 percent) divided by standard plant factor (50 percent) equals 90 percent. Therefore, hydroelectric plant #4 deviates from the standard by ten percent, or is ten percent obsolete.

The obsolescence allowance for steam-electric generating plants will be computed annually using two indicators. The first indicator will be the plant factor. The plant factor for steam-electric plants will be computed and applied in the same manner as the computation specified for hydroelectric plants. The only difference will be that the information used for the computation will be drawn from the latest Fossil-Fueled Steam-Electric Plant Section of the latest Historical Plant Cost and Annual Production and Expenses for Selected Electric Plants publication rather than the Hydroelectric Plant section. Plant factors of the ten best steam-electric generating plants within the study period will be averaged. This average will be compared to the most recent three-year average plant factor for the subject plant. The subject plant's deviation from the standard plant factor is the amount of indicated obsolescence.

The second indicator which will be used to compute an obsolescence allowance for steam-electric generating plants will be a thermal efficiency factor. The source of information for this computation will also be the latest issue of the United

States Department of Energy's publication, Historical Plant Cost and Annual Production Expenses for Selected Electric Plants, Fossil-Fueled Steam Electric Plant Section. Thermal efficiency for a generating plant is measured by the number of British thermal units (Btu's) required to produce one kilowatt hour. This efficiency rating can be obtained by dividing the number of kilowatt hours produced by a generating plant by the number of Btu's needed to produce this power. The number of Btu's used can be obtained by multiplying the units of fuel burned by the generating plant - tons of coal, gallons of oil, or cubic feet of gas - by the average Btu content of the fuel unit. The standard thermal efficiency factor will be computed by averaging the thermal efficiency factor of the ten most efficient steam-electric generating plants within the study period used to compute the average cost per kilowatt of installed capacity. This standard thermal efficiency factor will then be compared to the thermal efficiency factor of the subject plant. The amount the subject plant deviates from the standard is the amount of obsolescence indicated by this factor.

The two obsolescence figures for the subject plant as indicated by both the plant and thermal efficiency factors will then be averaged. This resulting average is the obsolescence allowance which will be applied to the cost added to the subject plant as a result of the average cost per kilowatt of installed capacity computation. In no instance shall the original cost of a generating plant be reduced by an allowance for obsolescence unless its cost is increased through the use of the average cost per kilowatt of installed capacity computation. For the ~~1987~~ 1988 and subsequent assessments the additional cost after adjustments for obsolescence to be added to the cost indicator of value will be ~~multiplied~~ reduced by ~~50~~ 75 percent.

The following examples illustrate computation of the standard thermal efficiency factor; obsolescence indicated by the application of this factor to the subject plant; average obsolescence for steam-electric generating plants; and obsolescence allowance adjustment of the added cost due to the

use of the average cost per kilowatt of installed capacity for the subject plant.

Steam-Electric Generating Plants

Plant	Net Generation kwh (Millions)	Btu's Used (Millions)	Btu's per kwh
A	2,000	18,400,000	9,200
B	6,000	53,400,000	8,900
C	8,000	72,000,000	9,000
D	5,000	45,500,000	9,100
E	3,000	26,400,000	8,800
F	1,000	9,000,000	9,000
G	4,000	36,600,000	9,150
H	9,000	80,550,000	8,950
I	7,000	61,950,000	8,850
J	5,000	45,250,000	9,050
		Average	9,000

XYZ Utility Company

Steam-Electric Plant #2

Net Generation kwh (Millions)	Btu's Used (Millions)	Btu's per kwh
2,000	21,600,000	10,800

Steam-electric plant #2 thermal efficiency factor (10,800 Btu's per kwh) divided by standard thermal efficiency factor (9,000 Btu's per kwh) equals 120 percent. Therefore, steam-electric plant #2 deviates from the standard by 20 percent or is 20 percent obsolete.

XYZ Utility Company

Steam-Electric Plant #2

1.	Obsolescence Indicated by Plant Factor	10%
2.	Obsolescence Indicated by Thermal Efficiency Factor	20%
3.	Obsolescence Allowance (Average of 1 and 2)	15%
4.	Additional Cost due to Computation of Average Cost per kw of Installed Capacity	$2,500,000
5.	15% Obsolescence Allowance	$ 375,000
6.	Additional Cost to be Added after Adjustment for Obsolescence	$2,125,000
~~7.~~	~~Adjustment factor~~	~~50%~~
~~8.~~	~~Net additional cost to be added~~	~~$1,062,500~~
7.	Adjustment Factor	75%
8.	Net Additional Cost to be Added	$ 531,250

The cost indicator of value computed in accordance with this subpart will be weighted for each type of utility company as follows: electric companies, 85 percent; gas distribution companies, 75 percent; and pipeline companies, 75 percent.

The following example illustrates how the cost indicator of value would be computed for an electric company:

1.	Utility Plant	$200,000,000
2.	Construction Work in Progress	$ 5,500,000
~~3.~~	~~Additional Value from Average Cost Per KW Computation After Factoring~~	~~$--2,000,000~~

~~4.~~	~~Total Plant~~	~~$207,500,000~~
3.	Additional Value From Average Cost per KW Computation After Factoring	$ 531,250
4.	Total Plant	$206,031,250
5.	Nondepreciable Plant (Land, Intangibles, C.W.I.P.)	$ 17,500,000
~~6.~~	~~Depreciable Plant~~	~~$190,000,000~~
6.	Depreciable Plant	$188,531,250
7.	Book Depreciation	$ 40,000,000
~~8.~~	~~Maximum Depreciation (20%)~~	~~$ 38,000,000~~
~~9.~~	~~20% Excess Depreciation Allowance~~	~~$ 400,000~~
~~10.~~	~~Total Allowable Depreciation~~	~~$ 38,400,000~~
~~11.~~	~~Total Cost Indicator of Value~~	~~$169,100,000~~
8.	Maximum Depreciation (20%)	$ 37,706,250
9.	30% Excess Depreciation Allowance	$ 688,125
10.	Total Allowable Depreciation	$ 38,394,375
11.	Total Cost Indicator of Value	$167,636,875

Any company for which a modification is made under this subpart due to the average cost per kilowatt adjustment being made to original cost of a plant or plants located in Minnesota shall have an alternative cost indicator computation made without giving effect to the average cost per kilowatt adjustment of such plant or plants.

Subp. 4. **Income approach ~~to valuation~~.** The income indicator of value will be estimated by weighting the capitalized net operating earnings of the utility company for the most recent three years as follows: most recent year, 40 percent; previous year, 35 percent; and final year, 25 percent. ~~After considering, as far as possible, all conditions that may exist in the future that may affect the present annual return, including risk, life expectancy of the property, and cost of money, the capitalization rates used to compute value for the assessment will be: electric companies, 11.25 percent; gas distribution companies, 11.50 percent; and pipeline companies, 11.75 percent.~~ The net income will be capitalized by applying to it a capitalization rate which will be computed by using the band of investment method. This method will consider:

A. the capital structure of utilities;

B. the cost of debt or interest rate;

C. the yield on preferred stock of utilities;

D. the yield on common stock of utilities; and

E. deferred taxes.

For 1988 the capitalization rate will be: electric

companies, 11.25 percent; gas distribution companies, 11.50 percent; and pipeline companies, 11.75 percent. These rates will be recalculated each year using the method described in this subpart.

The income indicator of value computed in accordance with this subpart will be weighted for each class of utility company as follows: electric companies, 15 percent; gas distribution companies, 25 percent; and pipeline companies, 25 percent.

The following example illustrates how the income indicator of value would be computed for a gas distribution company:

	1982	1983	1984
1. Net Operating Income	$ 596,160	$ 488,911	$ 579,600
2. Capitalized Income @ 11.5%	5,184,000	4,251,400	5,040,000
3. Weighting Factor	25 percent	35 percent	40 percent
4. Weighted Capitalized Income	1,296,000	1,488,000	2,016,000
5. Total Income Indicator of Value			4,800,000

Subp. 5. to 8. [Unchanged.]

Department of Revenue
Local Government Services Division

In the Matter of the Proposed Adoption of Rules of the State Department of Revenue Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies).

Notice of Intent to Adopt Rules Without A Public Hearing

Notice is hereby given that the State Department of Revenue, Local Government Services Division proposes to adopt the above-entitled rules without a public hearing. The Commissioner has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes, sections 14.21 to 14.28.

Persons interested in these rules shall have 30 days to submit comments on the proposed rules. The proposed rules may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

Unless twenty-five or more persons submit written requests for a public hearing on the proposed rules within the 30-day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of Minnesota Statutes, sections 14.13 to 14.18.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or request to:

Ronald Cook
Local Government Services
Minnesota Department of Revenue
Mail Station 3340
St. Paul, MN 55146-3340
(612) 642-0486

Authority for the adoption of these rules is contained in Minnesota Statutes, section 270.06 (14). Additionally, a Statement of Need and Reasonableness that describes the need for and reasonableness of each provision of the proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from Ronald Cook, at the above mentioned address, upon request.

Upon adoption of the final rules without a public hearing, the proposed rules, this Notice, the Statement of Need and Reasonableness, all written comments received, and the final Rules as Adopted will be delivered to the Attorney General for review as to form and legality, including the issue of substantial change. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rules as proposed for adoption, should submit a written statement of such request to Ronald Cook, at the above listed address.

The proposed rules if adopted will effectively amend the current rules of the Department of Revenue relating to ad valorem (property) taxes imposed on utilities. The present rules deal generally with the valuation, allocation and apportionment of property of electric, gas distribution, pipelines and cooperative electric companies. The proposed rules if adopted would modify the language of the income approach to specify the method used to compute the capitalization rates instead of specifying the rates used; modify the cost approach to value by increasing the maximum depreciation allowances by 5% for electric utilities and 3% for pipelines; and also specifically modify the cost approach to value for electric utility companies by revising the calculation and application of the average cost per kilowatt of installed capacity factor.

A copy of the proposed rule is available together with a statement of need and may be obtained by contacting Ronald Cook at the above mentioned address.

STATE OF MINNESOTA

John P James

Commissioner of Revenue

State of Minnesota
Department of Revenue

In the Matter of the Proposed Rules of the Department of Revenue Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies)

STATEMENT OF NEED AND REASONABLENESS

The above-captioned rules are being proposed in order to update and revise the current Rules and Regulations of the Department of Revenue Relating to Ad Valorem (Property) Taxes. The current rules have been in effect since 1975. They have been revised many times. Once in 1976, 1979, 1982, 1983, 1984, 1985, 1986, and again in 1987; however, it is the announced intention of the Department of Revenue to revise the rules whenever conditions, economic or otherwise, dictate a need for revision. It is now the opinion of the Commissioner of Revenue that the rules should be revised.

This document has been prepared as a verbatim affirmative presentation of the facts necessary to establish the statutory authority, need for, and reasonableness of the proposed new rules. It is submitted pursuant to Minn. Rule 1400.0500 requiring a Statement of Need and Reasonableness.

A Notice of Intent to Solicit Outside Information or Opinions in the preparation of these proposed rules was published in the State Register on March 28, 1988 (12 S.R. 2146). Written comments were received from a number of utilities and were considered by the agency in the preparation of these rules. Additionally, an open forum type discussion meeting was held on March 10, 1988. This meeting was attended by members of the Department of Revenue together with city and county assessors and representatives of various utility companies. A list of those in attendance, the agenda, meeting notes, and correspondence received relative to this meeting is available in the Department of Revenue. Various suggestions and comments made at these meetings were received and duly considered by the agency.

Authority to Adopt Rules

Minn. Stat. § 270.06 (14) states that the ..."Commissioner of Revenue may promulgate rules and regulations for the administration and enforcement of the property tax. Such rules and regulations shall have the force and effect of law..." The above captioned rules are encompassed within this authority.

Further, Minn. Stat. § 270.11, Subd. 1 and 6 gives the Commissioner of Revenue the authority to review, modify, revise, raise or lower the assessed valuation of any real or personal property of any individual, co-partnership, company, association or corporation. The Commissioner of Revenue is also charged with the responsibility under Minn. Stat. §§ 273.33, Subd. 2; 273.37, Subd. 2; and 273.38 of assessing the... "personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipelines... transmission lines of less than 69kv, transmission lines of 69kv and above located in an unorganized township and distribution lines, (of electric companies) and equipment attached thereto, having a fixed situs outside the corporate limits of cities... the distribution lines, and the attachments and appurtenances thereto, (of electric companies) used primarily for supplying electricity to farmers at retail...". Such assessments are best discharged through the promulgation of such rules as are being proposed here.

Adoption of Proposed Rules
Need and Reasonableness

The agency is currently proposing three revisions to the existing body of the ad valorem rules for utility property. These revisions concern Minn. Rules 8100.0300, Subp. 3, Cost approach and Minn. Rules 8100.300, Subp. 4, Income approach.

The first proposed change in the rules concerns the amount of depreciation which will be allowed as a reduction of the cost of the utility's property. There are several types of cost which are used in the appraisal of utilities:

1. Original Cost - Original cost is the actual cost of a property when it was first acquired or constructed.
2. Book Cost - Book cost is the original cost of a property less accrued depreciation.
3. Reproduction Cost - Reproduction cost is the present dollar cost to reproduce a replica of the existing property, i.e. what the property would cost today. Reproduction cost is obtained by trending known costs up or down, depending on whether current construction costs are greater or less than when the property was first constructed.
4. Replacement Cost - Replacement cost is the present dollar cost to replace a property with one having similar or equal usefulness.

The estimation of value by use of the cost approach requires the use of the proper type of cost, and then computing the loss in value due to depreciation.

Depreciation is made up of three factors:

1. Physical deterioration, which is the loss in value from original cost caused by normal use and wearing out of the property.
2. Functional obsolescence, which is a loss in value because of functional deficiencies or inadequacies within the property itself. Normally, functional obsolescence would result from technological changes which result in better, more efficient techniques.
3. Economic obsolescence, which is a loss in value caused by factors outside the property itself.

In the case of electric utilities the various elements of depreciation are considered by the Federal Energy Regulatory Commission which then specifies what rates of depreciation are to be used by the various utilities for different classes of assets.

The four major electric utilities operating within Minnesota are currently at the following depreciation level:

Original Cost of Plant in Service	$6,391,593,260
Accrued Depreciation	1,847,820,030
Net Cost of Plant in Service	4,543,773,230
Ratio of Depr. to Original Cost	(Approx.) 29%

The rules now in effect allow the electric companies a maximum of 20% depreciation. The proposed rules would give the companies a partial allowance for the depreciation they show on their books in excess of the maximum depreciation allowance of 20%. This partial allowance is proposed at 30% of the excess depreciation. The difference between the companies' actual book depreciation and the maximum depreciation

rate of 20% plus 30% of the excess depreciation is the agency's method of calculating a replacement cost for the utilities' property and also a hedge against inflation.

Minn. Stat. § 273.11, Subd. 1 requires that ..."all property shall be valued at its market value." With most types of property the concept of market value equates to replacement cost. The owner of a 20 year old three bedroom, 1000 square foot rambler does not have his property valued by the local assessor at the original cost of $20,000; neither does the assessor use book cost. The assessor would use some form of either reproduction or replacement cost. When the house was built in 1967 construction costs must have been approximately $20 per square foot; hence, the selling price, (market value, original cost) of $20,000. Today, inflation has pushed these same construction costs to $70 per square foot, so the market value or replacement cost of the property is $70,000.

The agency recognizes that a multimillion dollar utility does not sell in the same way a three bedroom rambler might. It also recognizes that in most instances the utility is limited in its earnings by its rate base; (rate base is normally original cost less depreciation). However, it is readily apparent that because of inflation the cost of replacing the facilities at today's prices would be more than the original cost at the time of installation. Our holding of the depreciation at a specified maximum attempts to recognize both the wearing out and obsolescence of the facilities together with the fact that to replace or reproduce the facility would produce more value. The agency believes that the proposed maximum depreciation allowance is a reasonable and viable method of accomplishing both these objectives.

The major pipeline and gas distribution companies have the following depreciation levels.

Original Cost of Plant in Service	$6,975,973,726
Accrued Depreciation	3,552,979,289
Net Cost of Plant in Service	3,422,994,437
Ratio of Depr. to Original Cost	(Approx.) 51%

The rules now in effect allow pipeline and gas distribution companies a maximum of 50% depreciation. We propose to retain this maximum but once more allow 30% of the excess depreciation to be used as a reduction of the original cost of the plant in service. As with electric utilities, this is the agency's method of calculating a replacement cost for the utilities' property and also a ledge against inflation. The agency is aware of the difference between the depreciation allowed to electric companies and gas distribution and pipelines. We believe that because of the dissimilarity between the industries that the depreciation rates are proper. The electric industry is constantly updating and replacing its property so that overall depreciation rate is fairly low. In the pipeline industry, on the other hand, it is common practice to build a line and leave it in place for years. Since the pipes are normally buried they are not easily accessible as are electric wires. In addition, the state of the art in the pipeline industry changes much more slowly than in the electric industry. There are only so many ways you can design a pipe, while new and different ways for transmitting electricity are regularly being discovered. (Witness the change from transporting electricity in A.C. form to the D.C. mode.) There is very little replacement and updating in the pipeline field. Minnesota has operating pipelines which were built in the 1940's. Because of this longer life span of pipeline property, a larger depreciation allowance is necessary to adequately reflect the loss in value of the property. The same rationale holds true in most instances for gas distribution companies.

There is a further consideration to be looked at as well. It is an acknowledged fact that the need for electricity will go on for the foreseeable future. The demand for electric power can be met in a number of ways; by hydro power, nuclear energy or coal fired generating plants. In short, the electric industry is here to stay. Gas and oil in the other hand are not quite as stable or certain. It may well be that a pipeline may not have nearly as long a life as the builder intended either because the source of supply is exhausted, or is cut off for political or economic reasons. This of course, has a decided effect on the market value of the property. A prospective buyer would be much more willing to pay a higher price for a long term monopoly utility, than for a relatively short term speculative utility. The larger depreciation allowance given to pipelines and gas distribution companies is one of the agency's methods of recognizing this fact. We believe the proposal to be reasonable in its concept, and necessary if we are to find a realistic estimate of market value for these types of utilities.

The second change in Minn. Rules 8100 concerns adjusting electric utility property to take into account the effect of inflation on property values. This change is aimed at a specific type of electric utility asset, the major generating plants. The adjustment is accomplished through the use of a special study called the "Average Cost per Kilowatt of Installed Capacity."

The "Average Cost per Kilowatt of Installed Capacity" is a method of replacement cost which computes the national average cost of building a major generating plant. This average is then applied to all major plants operated by a utility. If the national average is higher than the original cost of the plant the original cost is increased to that of the average; if the national average is lower no adjustment is made.

The reason this average is computed and used can best be explained by again using the homeowner as a comparison. The appraiser can best estimate the value of the three bedroom rambler by using two methods; 1) comparable sales, and 2) cost per square foot of construction. It is apparent that major utility generating plants do not sell frequently on the open market. Therefore the comparable sales avenue of appraisal is not generally available to us. Major generating plants are not built on a square foot basis, but rather on a capacity basis. They are measured and classified as to how many kilowatts they can produce operating at maximum capacity. Therefore, instead of using the square foot construction costs of generating plants to estimate current worth, as we would in the case of a house, we utilize cost per kilowatt.

We feel that this is a fair and workable technique of calculating an accurate measure of replacement cost for a number of reasons.

1. It follows accepted appraisal techniques of comparing construction costs for like properties.
2. It makes no adjustment on smaller standby units which are often kept in working condition by a utility for emergency use only.
3. By using the national average, the utility in Minnesota receives the benefit of warm weather building methods which are usually less costly.
4. The method gives the utility the advantage of the most advanced technology used in building power plants, and refutes the argument "We wouldn't build a plant like that today."
5. It typically produces an additional value only for older plants and does not produce an across the board increase for the newer plants.

Notwithstanding the arguments listed above the agency believes that the amount of additional value added to the cost indicator as a result of this average cost study must be tempered in order to achieve an equitable valuation. For this reason the agency proposes to increase the cost indicator of value by only 25% of the gross additional adjustment calculated through the use of the average cost per kilowatt of installed capacity study.

The results of this study have shown a rapid increase in recent years and the agency has proposed various methods to limit the increases so as to retain a reasonable value for older electric generating plants. These methods have included increasing the number of samples used in the study so as to broaden the study base, granting an allowance for pollution control equipment as a deduction from the gross added value, and computing various measures of functional obsolescence which are also used to reduce the gross value added to each generating plant. These measures have proved effective in past years; however, now the agency believes it is time to place a further restriction on the amount of value added to the generating plants, namely factor the increase by 25%. We believe this proposal is reasonable in both its concept and application and is necessary to continue our history of equitable, defensible utility valuation.

The third change in Minn. Rules 8100 is a change to the wording of the income indicator of value. The income indicator of value estimates the value of property by using the value of the various forms of capital of the utility. The "Income indicator of value" is estimated by weighing the earnings of the utility company for the most recent three years as follows: Most recent year, 40 percent; previous year, 35 percent; and final year, 25 percent. This value is then capitalized using a rate computed considering conditions that may exist in the future that may affect the present annual return. As presently written, the capitalization rates are recomputed each year and the resulting rates specified in the rules for electric companies, gas distribution companies and pipelines.

In the past the agency has used the capital structure of the utility, interest rates, yield of preferred stock and common stock and deferred taxes to compute the capitalization rate.

The agency does not intend to change the method of computing the capitalization rate. However, in order to change the capitalization rate we are now required to change the rules. We believe it will be more efficient to specify the method of calculating the capitalization rate and be able to change the rate without changing the rules. This is since interest rates are constantly changing, investors expectations change and tax laws change. We believe the proposal necessary to find a fair estimate of value for these types of utilities.

In the Matter of the Proposed Adoption of Rules of the State of Minnesota Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utilities)

AFFIDAVIT OF MAILING

STATE OF MINNESOTA)
COUNTY OF RAMSEY) ss.

Alan G. Whipple, being first duly sworn deposes and says:

That on the 13th day of May 1988, at the City of St. Paul, County of Ramsey, State of Minnesota, he served the attached Notice of Intent to Adopt Rules Without Public Hearing by depositing in the State of Minnesota Central Mail System for United States mailing at said City of St. Paul, a copy thereof, properly enveloped, with postage prepaid, on all persons and associations who have requested that their names be placed on file with the State of Minnesota for the purpose of receiving notice of the proposed adoption of rules by this Department.

Alan G. Whipple

Alan G. Whipple

Subscribed and sworn to before me this 16th day of May, 1988.

Patricia Zentzis

PATRICIA ZENTZIS
NOTARY PUBLIC — MINNESOTA
RAMSEY COUNTY
My Commission Expires Apr. 19, 1989

Department of Revenue

Local Government Services Division

Notice of Intent to Solicit Outside Opinion Regarding Proposed Amendments to Rules Governing Valuation and Assessment of Electric, Gas Distribution, and Pipeline Companies (Utility Companies)

Notice is hereby given that the State Department of Revenue is seeking information or opinions from sources outside the agency in preparing to promulgate revised rules governing the valuation and assessment of utility companies. The promulgation of these rules is authorized by *Minnesota Statutes* section 270.06 (14), which permits the agency to make rules and regulations for the administration and enforcement of the property tax law.

The State Department of Revenue requests information and comments concerning the subject matter of these revised rules. Interested or affected persons or groups may submit statements of information or comment orally or in writing. Written statements should be addressed to:

Ronald Cook
Local Government Services Division
Minnesota Department of Revenue
Mail Station 3340
St. Paul, Minnesota 55146-3340

Oral statements will be received during regular business hours over the telephone at (612) 642-0486 and in person at:

Bigelow Building
Garden Level, Suite 10
450 North Syndicate Street
St. Paul, Minnesota 55104

All statements of information and comment shall be accepted until April 29, 1988. Any written material received by the State Department of Revenue shall become part of the record in the event that the rules are promulgated.

Michael P. Wandmacher, Director
Local Government Services Division

State Contracts and Advertised Bids

Pursuant to the provisions of Minn. Stat. § 14.10, an agency must make reasonable effort to publicize the availability of any services contract or professional and technical services contract which has an estimated cost of over $2,000.

Department of Administration procedures require that notice of any consultant services contract or professional and technical services contract which has an estimated cost of over $10,000 be printed in the *State Register*. These procedures also require that the following information be included in the notice: name of contact person, agency name and address, description of project and tasks, cost estimate, and final submission date of completed contract proposal. Certain quasi-state agencies are exempted from some of the provisions of this statute.

Commodities contracts with an estimated value of $15,000 or more are listed under the Procurement Division, Department of Administration. All bids are open for 7-10 days before bidding deadline. For bid specifics, time lines, and other general information, contact the appropriate buyers whose initials appear in parentheses next to the commodity for bid, by calling (612) 296-6152.

Department of Administration: Materials Management Division

Contracts and Requisitions Open for Bid

Call 296-2600 for information on a specific bid, or to request a specific bid. Buyer's initials are listed next to each commodity.

Commodity: Stage draperies—rebid
Contact: L.P.
Bid due date at 2pm: March 30
Agency: University
Deliver to: Winona
Requisition #: 26074 11949

Commodity: Aggregate materials
Contact: P.A.
Bid due date at 2pm: March 30
Agency: Transportation
Deliver to: Windom
Requisition #: 79750A

Commodity: Bituminous materials
Contact: P.A.
Bid due date at 2pm: March 30
Agency: Transportation
Deliver to: Owatonna
Requisition #: 79650B

State of Minnesota

STATE REGISTER

Department of Administration—Documents Division



Published every Monday

16 May 1988

Volume 12, Number 46

Pages 2445-2540

STATE REGISTER

Judicial Notice Shall Be Taken of Material Published in the *State Register*

The *State Register* is the official publication of the State of Minnesota, containing executive orders of the governor, proposed and adopted rules of state agencies, official notices to the public, state and non-state public contracts, grants, supreme court and tax court decisions, and a monthly calendar of cases to be heard by the state supreme court.

Volume 12 Printing Schedule and Submission Deadlines

Vol. 12 Issue Number	*Submission deadline for Executive Orders, Adopted Rules and **Proposed Rules	*Submission deadline for State Contract Notices and other **Official Notices	Issue Date
46	Monday 2 May	Monday 9 May	Monday 16 May
47	Monday 9 May	Monday 16 May	Monday 23 May
48	Monday 16 May	Monday 23 May	Monday 30 May
49	Monday 23 May	Friday 27 May	Monday 6 June

*Deadline extensions may be possible at the editor's discretion; however, none will be made beyond the second Wednesday (12 calendar days) preceding the issue date for rules, proposed rules and executive orders, or beyond the Wednesday (5 calendar days) preceding the issue date for official notices. Requests for deadline extensions should be made only in valid emergency situations.

**Notices of public hearings on proposed rules and notices of intent to adopt rules without a public hearing are published in the Proposed Rules section and must be submitted two weeks prior to the issue date.

Instructions for submission of documents may be obtained from the State Register editorial offices, 504 Rice Street, St. Paul, Minnesota 55103, (612) 296-4273.

The *State Register* is published by the State of Minnesota, Department of Administration, Documents Division, 117 University Avenue, St. Paul, Minnesota 55155, pursuant to Minn. Stat. § 14.46. Publication is weekly, on Mondays, with an index issue in September. In accordance with expressed legislative intent that the *State Register* be self-supporting, the subscription rate has been established at $130.00 per year, postpaid to points in the United States. Second class postage paid at St. Paul, Minnesota. Publication Number 326630. (ISSN 0146-7751) No refunds will be made in the event of subscription cancellation. Single issues may be obtained at $3.50 per copy.

Subscribers who do not receive a copy of an issue should notify the *State Register* Circulation Manager immediately at (612) 296-0931. Copies of back issues may not be available more than two weeks after publication.

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Room 175 State Office Building, St. Paul, MN 55155
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NOTICE: How to Follow State Agency Rulemaking in the *State Register*

The ***State Register*** is the official source, and only complete listing, for all state agency rulemaking in its various stages. State agencies are required to publish notice of their rulemaking action in the ***State Register.*** Published every Monday, the ***State Register*** makes it easy to follow and participate in the important rulemaking process. Approximately 75 state agencies have the authority to issue rules. Each agency is assigned specific ***Minnesota Rule*** chapter numbers. Every odd-numbered year the ***Minnesota Rules*** are published. This is a ten-volume bound collection of all adopted rules in effect at the time. Supplements are published to update this set of rules. Proposed and adopted emergency rules do not appear in this set because of their short-term nature, but are published in the ***State Register.***

If an agency seeks outside opinion before issuing new rules or rule amendments, it must publish a NOTICE OF INTENT TO SOLICIT OUTSIDE OPINION in the ***Official Notices*** section of the ***State Register.*** When rules are first drafted, state agencies publish them as **Proposed Rules,** along with a notice of hearing, or notice of intent to adopt rules without a hearing in the case of noncontroversial rules. This notice asks for comment on the rules as proposed. Proposed emergency rules and withdrawn proposed rules are also published in the ***State Register.*** After proposed rules have gone through the comment period, and have been rewritten into their final form, they again appear in the ***State Register*** as **Adopted Rules.** These final adopted rules are not printed in their entirety in the ***State Register,*** only the changes made since their publication as **Proposed Rules.** To see the full rule, as adopted and in effect, a person simply needs two issues of the ***State Register,*** the issue the rule appeared in as proposed, and later as adopted. For a more detailed description of the rulemaking process, see the ***Minnesota Guidebook to State Agency Services.***

The ***State Register*** features partial and cumulative listings of rules in this section on the following schedule: issues 1-13 inclusive; issues 14-25 inclusive; issue 26, cumulative for issues 1-26; issues 27-38 inclusive; issue 39, cumulative for 1-39; issues 40-51 inclusive; and issue 52, cumulative for 1-52. An annual subject matter index for rules appears in August. For copies of the ***State Register,*** a subscription, the annual index, the ***Minnesota Rules*** or the ***Minnesota Guidebook to State Agency Services,*** contact the Minnesota Documents Division, 117 University Avenue, St. Paul, MN 55155 (612) 297-3000 or toll-free in Minnesota 1-800-652-9747 and ask for "Documents."

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Proposed Rules

Pursuant to Minn. Stat. of 1982, §§ 14.22, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing, as long as the agency determines that the rules will be noncontroversial in nature. The agency must first publish a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register*. The notice must advise the public:

1. that they have 30 days in which to submit comment on the proposed rules;
2. that no public hearing will be held unless 25 or more persons make a written request for a hearing within the 30-day comment period;
3. of the manner in which persons shall request a hearing on the proposed rules; and
4. that the rule may be modified if the modifications are supported by the data and views submitted.

If, during the 30-day comment period, 25 or more persons submit to the agency a written request for a hearing of the proposed rules, the agency must proceed under the provisions of §§ 14.14-14.20, which state that if an agency decides to hold a public hearing, it must publish a notice of intent in the *State Register*.

Pursuant to Minn. Stat. §§ 14.29 and 14.30, agencies may propose emergency rules under certain circumstances. Proposed emergency rules are published in the *State Register* and, for at least 25 days thereafter, interested persons may submit data and views in writing to the proposing agency.

Pollution Control Agency

Proposed Permanent Rules Relating to Hazardous Waste; Corrective Action, Guarantees, Interim Status, Groundwater, and Lists

Notice of Intent to Adopt Rule Amendments Without a Public Hearing

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

Notice is hereby given that the Minnesota Pollution Control Agency (MPCA) intends to adopt the above-entitled rule amendments without a public hearing following the procedures set forth in the Administrative Procedure Act for adopting rules without a public hearing in *Minnesota Statutes* § 14.22 to 14.28 (1986). The MPCA's authority to adopt the rule amendments is set forth in *Minnesota Statutes* § 116.07, subd. 4 (1986).

All persons have until 4:30 p.m. on June 16, 1988, to submit comments in support of or in opposition to the proposed rule amendments or any part or subpart of the rules. Comment is encouraged. Each comment should identify the portion of the proposed rule amendments addressed, the reason for the comment, and any change proposed.

Any person may make a written request for a public hearing on the rule amendments within the comment period. If 25 or more persons submit a written request for a public hearing within the comment period, a public hearing will be held unless a sufficient number withdraw their requests in writing. Any person requesting a public hearing should state his or her name and address, and is encouraged to identify the portion of the proposed rule amendments addressed, the reason for the request, and any change proposed. If a public hearing is required, the MPCA will proceed pursuant to *Minnesota Statutes* §§ 14.131 to 14.20 (1986).

Comments or written requests for a public hearing must be submitted to:

Patrick Carey
Minnesota Pollution Control Agency
520 Lafayette Road North
St. Paul, Minnesota 55155
(612) 296-7767

The proposed rule amendments may be modified if the modifications are supported by data and views submitted to the MPCA and do not result in a substantial change in the proposed rule amendments as noticed.

The proposed rule amendments, if adopted, will pertain to the following:

1. Ground water monitoring with regard to analyzing for contamination at land-based hazardous waste facilities. The proposed amendments replace current ground water monitoring requirements to analyze for the general list of all constituents set out in *Minnesota Rules* pt. 7045.0141 with new requirements to analyze for a specific list of chemicals.

2. Financial responsibility requirements concerning liability coverage for owners and operators of hazardous waste facilities. The proposed amendments allow the use of one additional financial mechanism to demonstrate liability coverage: A corporate guarantee.

3. Interim status regulations for closing and providing post-closure care for hazardous waste surface impoundments. The proposed amendments provide conformance between certain interim status requirements for surface impoundments and those requirements contained in the permitting rules.

4. Corrective action information requirements for Part B permit applications. The proposed amendments allow the owners or operators of hazardous waste facilities to submit certain information related to ground water corrective action after issuance of the permit, if authorized to do so by the MPCA Commissioner.

5. Corrections and modifications to the lists of hazardous wastes. The proposed amendments correct the chemical nomenclature for entries already existing in the lists of hazardous wastes and add Chemical Abstract Service registry numbers to all listings.

The MPCA is proposing these amendments in response to amendments to the federal hazardous waste program promulgated by the U.S. Environmental Protection Agency (EPA) on July 9, 1987 (52 *FR* 25942); July 11, 1986 (51 *FR* 25350) and November 18, 1987 (52 *FR* 44314); March 19, 1987 (52 *FR* 8704); June 22, 1987 (52 *FR* 23447); and August 6, 1986 (51 *FR* 28296), respectively. The proposed rule amendments correspond to the federal amendments with two exceptions. First, in *Minnesota Rules* pts. 7045.0518, subp. 7, item A and 7045.0620, subp. 6, item A the Minnesota Pollution Control Agency is proposing to add two additional provisions pertaining to corporate guarantees for liability coverage. The first provision requires a corporate guarantee to be signed by two corporate officers of the parent corporation. The second provision requires a corporate resolution authorizing the parent corporation to provide the corporate guarantee be attached to the guarantee. Second, *Minnesota Rules* pt. 7001.0640, subp. 2 will continue to require corrective action feasibility information in the Part B permit application whereas the federal amendments allow the submittal of this information after permit issuance if so authorized.

The proposed rule amendments are published below. One free copy of the rule amendments is available upon request from Patrick Carey at the address and telephone number stated above.

A Statement of Need and Reasonableness that describes the need for and reasonableness of each provision of the proposed rule amendments and identifies the data and information relied upon to support the proposed rule amendments has been prepared and is available from Patrick Carey upon request.

You are hereby advised, pursuant to *Minnesota Statutes* § 14.115 (1986), "Small business considerations in rulemaking," that the proposed rules will have a minimal impact on small businesses. Since the amendments are already required under the federal hazardous waste program, the MPCA is merely adopting as State rules the regulations already in effect on the federal level.

If no hearing is required, upon adoption of the rule amendments, the rule amendments and the required supporting documents will be submitted to the Attorney General for review as to legality and form to the extent form relates to legality. Any person may request notification of the date of submission to the Attorney General. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the rule as adopted, must submit a written request to Patrick Carey at the address stated above.

Gerald L. Willet
Commissioner

Rule as Proposed

7001.0640 ADDITIONAL PART B INFORMATION REQUIREMENTS FOR SURFACE IMPOUNDMENTS, WASTE PILES, LAND TREATMENT UNITS, AND LANDFILLS.

Subpart 1. **Groundwater protection.** The additional information designated in items A to G regarding protection of groundwater is required from owners or operators of hazardous waste surface impoundments, waste piles, land treatment units, and landfills, except as otherwise provided in part 7045.0484, subpart 1, item B, and must be submitted with Part B of the permit application. The following information is in addition to the information requirements of parts 7001.0560, 7001.0590, 7001.0600, 7001.0610, and 7001.0620:

A. to C. [Unchanged.]

D. A description of any plume of contamination that has entered the groundwater from a regulated unit at the time that the application is submitted that:

(1) [Unchanged.]

(2) identifies the concentration of each constituent listed in part ~~7045.0141~~ 7045.0143 throughout the plume or identifies the maximum concentrations of each such constituent in the plume. The commissioner may require this information on additional constituents if waste managed at the facility has met the characteristic of toxicity as defined in part 7045.0131, subpart 6.

E. to G. [Unchanged.]

Subp. 2. **Corrective action program.** The owner or operator of a hazardous waste surface impoundment, waste pile, land treatment unit, or landfill shall submit to the commissioner with Part B of the permit application sufficient information, supporting data, and analyses to establish a corrective action program that meets the requirements of part 7045.0484, subpart 14. The submittal must demonstrate that corrective action is feasible if the groundwater protection standard is exceeded. To demonstrate compliance with part 7045.0484, subpart 14, the owner or operator shall address the following items:

A. to F. [Unchanged.]

The permit may contain a schedule for submittal of the information required in items C and D if the owner or operator obtains written authorization from the commissioner before submitting the permit application.

7045.0135 LISTS OF HAZARDOUS WASTES.

Subpart 1. to 3. [Unchanged.]

Subp. 4. **Discarded commercial chemical products, off-specification species, containers, and spill residues.** The following materials or items are hazardous wastes when they are discarded or intended to be discarded; when they are mixed with waste oil or used oil or other material and applied to the land for dust suppression or road treatment; or when, in lieu of their original use, they are produced for use as, or as a component of a fuel, distributed for use as a fuel, or burned as a fuel.

A. to D. [Unchanged.]

E. the commercial chemical products or manufacturing chemical intermediates, or off-specification commercial chemical products or manufacturing chemical intermediates referred to in items A to D and listed in subitems (1) to (17), are identified as acute hazardous wastes (H) and are subject to the small quantity exclusion defined in part 7045.0219, subpart 1, items B and C. The primary hazardous properties of these materials have been indicated by the letters T (toxicity), and R (reactivity). Absence of a letter indicates that the compound is listed only for acute toxicity. These wastes and their corresponding hazardous waste numbers, chemical abstracts numbers, if known, and hazard codes are listed in subitems (1) to (17).

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

(1) Hazardous wastes from commercial chemical products beginning with the letter A:

(a) P023, 107-20-0, Acetaldehyde, chloro-;

(b) P002, 591-08-2, Acetamide, N-(aminothioxomethyl)-;

(c) P057, 640-19-7, Acetamide, 2-fluoro-;

(d) P058, 62-74-8, Acetic acid, fluoro-, sodium salt;

(e) P066, 16752-77-5, Acetimidic acid, N-[(methylcarbamoyl)oxy] thio-, methyl ester;

(f) ~~P001, 3-(alpha-Acetonylbenzyl)-4-hydroxycoumarin and salts when present at concentrations greater than 0.3 percent;~~

~~(g)~~ P002, 591-08-2, 1-Acetyl-2-thiourea;

~~(h)~~ (g) P003, 107-02-8, Acrolein;

~~(i)~~ (h) P070, 116-06-3, Aldicarb;

~~(j)~~ (i) P004, 309-00-2, Aldrin;

~~(k)~~ (j) P005, 107-18-6, Allyl alcohol;

~~(l)~~ (k) P006, 20859-73-8, Aluminum phosphide: (R,T);

~~(m)~~ (l) P007, 2763-96-4, 5-(Aminomethyl)-3-isoxazolol;

~~(n)~~ (m) P008, ~~4-Aminopyridine~~ 504-24-5, 4-alpha-Aminopyridine;

~~(o)~~ (n) P009, 131-74-8, Ammonium picrate: (R);

~~(p)~~ (o) P119, 7803-55-6, Ammonium vanadate;

~~(q)~~ (p) P010, 7778-39-4, Arsenic acid;

~~(r)~~ (q) P012, 1327-53-3, Arsenic ~~(III)~~ oxide As_2O_3;

~~(s)~~ (r) P011, 1303-28-2, Arsenic ~~(V)~~ oxide As_2O_5;

~~(t)~~ (s) P011, 1303-28-2, Arsenic pentoxide;

~~(u)~~ (t) P012, 1327-53-3, Arsenic trioxide;

~~(v)~~ (u) P038, 692-42-2, Arsine, diethyl; ~~and~~

(v) P036, 696-28-6, Arsonous dichloride, phenyl-; and

(w) P054, 151-56-4, Aziridine.

(2) Hazardous wastes from commercial chemical products beginning with the letter B:

(a) P013, 542-62-1, Barium cyanide;

(b) P024, 106-47-8, Benzenamine, 4-chloro-;

(c) P077, 100-01-6, Benzenamine, 4-nitro-;

(d) P028, 100-44-7, Benzene, (chloromethyl)-;

(e) P042, 51-43-4, 1,2-Benzenediol, 4-[1-hydroxy-2-(methylamino)ethyl]-; (R);

(f) P046, 122-09-8, Benzeneethanamine, alpha, alpha-dimethyl-;

~~(f)~~ (g) P014, 108-98-5, Benzenethiol;

~~(g)~~ (h) P001, 81-81-2, 2H-1-Benzopyran-2-one, 4-hydroxy-3-(3-oxo-1-phenylbutyl)-, and salts;

(i) P028, 100-44-7, Benzyl chloride;

~~(h)~~ (j) P015, 7440-41-7, Beryllium dust;

~~(i)~~ (k) P016, 542-88-1, Bis(chloromethyl) ether;

~~(j)~~ (l) P017, 598-31-2, Bromoacetone; and

~~(k)~~ (m) P018, 357-57-3, Brucine.

(3) Hazardous wastes from commercial chemical products beginning with the letter C:

(a) P021, 592-01-8, Calcium cyanide;

(b) ~~P123, Camphene, octachloro-;~~

~~(c) P103, Carbamimidoselenoic acid;~~

~~(d)~~ P022, 75-15-0, Carbon bisulfide;

~~(e)~~ (c) P022, 75-15-0, Carbon disulfide;

~~(f)~~ (d) P095, ~~Carbonyl chloride~~ 75-44-5, Carbonic dichloride;

~~(g) P033, Chlorine cyanide;~~

~~(h)~~ (e) P023, 107-20-0, Chloroacetaldehyde;

~~(i)~~ (f) P024, 106-47-8, p-Chloroaniline;

~~(j) P026, 1-(o-Chlorophenyl)thiourea;~~

~~(k) P027, 3-Chloropropionitrile;~~

~~(l)~~ (g) P029, 544-92-3, Copper cyanides;

~~(m)~~ (h) P030, ..., Cyanides (soluble cyanide salts), not ~~elsewhere~~ otherwise specified;

~~(n)~~ (i) P031, 460-19-5, Cyanogen; ~~and~~

~~(o)~~ (j) P033, 506-77-4, Cyanogen chloride; and

(k) P034, 131-89-5, 2-Cyclohexyl-4,6-dinitrophenol.

(4) Hazardous wastes from commercial chemical products beginning with the letter D:

(a) P036, 696-28-6, Dichlorophenylarsine;

(b) P037, 60-57-1, Dieldrin;

(c) P038, 692-42-2, Diethylarsine;

(d) ~~P039, O,O-Diethyl S-[2-(ethylthio)ethyl] phosphorodithioate;~~

~~(e)~~ P041, 311-45-5, Diethyl-p-nitrophenyl phosphate;

~~(f)~~ (e) P040, 297-97-2, O,O-Diethyl O-pyrazinyl phosphorothioate;

~~(g)~~ (f) P043, 55-91-4, Diisopropyl fluorophosphate (DEP);

(g) P004, 309-00-2, 1,4:5,8-dimethanonaphthalene, 1,2,3,4,10,10-hexachloro-1,4,4a,5,8,8a-hexahydro-, (1alpha, 4alpha, 4abeta, 5alpha, 8alpha, 8abeta)-;

(h) P060, 465-73-6, 1,4:5,8-dimethanonaphthalene, 1,2,3,4,10,10-hexachloro-1,4,4a,5,8,8a-hexahydro-, (1alpha, 4alpha, 4abeta, 5beta, 8beta, 8abeta)-;

(i) P037, 60-57-1, 2,7:3,6-dimethanonaphth[2,3b]oxirane, 3,4,5,6,9,9-hexachloro-1a,2,2a,3,6,6a,7,7a-octahydro-, (1aalpha, 2beta, 2aalpha, 3beta, 6beta, 6aalpha, 7beta, 7aalpha)-;

(j) P051, 72-20-8, 2,7:3,6-dimethanonaphth[2,3b]oxirane, octahydro-, (1aalpha, 2beta, 2abeta, 3alpha, 6alpha, 6abeta, 7beta, 7aalpha)-;

~~(h)~~ (k) P044, 60-51-5, Dimethoate;

~~(i)~~ (l) P045, 39196-18-4, 3,3-Dimethyl-1-(methylthio)-2-butanone, O- [(methylamino)carbonyl] oxime;

~~(j) P071, O,O-Dimethyl O-p-nitrophenyl phosphorothioate;~~

~~(k) P082, Dimethylnitrosamine;~~

~~(l)~~ (m) P046, 122-09-8, alpha, alpha-Dimethylphenethylamine;

~~(m)~~ (n) P047, 534-52-1, 4,6-Dinitro-o-cresol and salts;

~~(n) P034, 4,6-Dinitro-o-cyclohexylphenol;~~

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(o) P048, 51-28-5, 2,4-Dinitrophenol;

(p) P020, 88-85-7, Dinoseb;

(q) P085, 152-16-9, Diphosphoramide, octamethyl-;

(r) P039, 298-04-4, Disulfoton; and

(s) P049, 541-53-7, 2,4-Dithiobiuret~~; and~~

~~(t) P109, Dithiopyrophosphoric acid, tetraethyl ester~~.

(5) Hazardous wastes from commercial chemical products beginning with the letter E:

(a) P050, 115-29-7, Endosulfan;

(b) P088, ~~Endothall~~ 145-73-3, Endothal;

(c) P051, 72-20-8, Endrin;

(d) P042, 51-43-4, Epinephrine;

(e) ~~P046, Ethanamine, 1,1-dimethyl-2-phenyl-;~~

~~(f) P084, Ethenamine, N-methyl-N-nitroso-;~~

~~(g)~~ P101, 107-12-0, Ethyl cyanide; and

~~(h)~~ (f) P054, ~~Ethylenimine~~ 151-56-4, Ethyleneimine.

(6) Hazardous wastes from commercial chemical products beginning with the letter F:

(a) P097, 52-85-7, Famphur;

(b) P056, 7782-41-4, Fluorine;

(c) P057, 640-19-7, Fluoroacetamide;

(d) P058, 62-74-8, Fluoroacetic acid, sodium salt; and

(e) P065, 628-86-4, Fulminic acid, ~~mercury(II)~~ mercury(2+)salt: (R,T).

(7) Hazardous wastes from commercial chemical products beginning with the letter H:

(a) P059, 76-44-8, Heptachlor;

(b) ~~P051, 1,2,3,4,10,10-Hexachloro-6,7-epoxy-1,4,4a,5,6,7,8,8a-octahydro-endo,endo-1,4:5,8-dimethanonaphthalene;~~

~~(c) P037, 1,2,3,4,10,10-Hexachloro-6,7-epoxy-1,4,4a,5,6,7,8,8a-octahydro-endo,exo-1,4:5,8-dimethanonaphthalene;~~

~~(d) P060, 1,2,3,4,10,10-Hexachloro-1,4,4a,5,8,8a-hexahydro-1,4:5,8-endo,endo-dimethanonaphthalene;~~

~~(e) P004, 1,2,3,4,10,10-Hexachloro-1,4,4a,5,8,8a-hexahydro-1,4:5,8-endo,exo-dimethanonaphthalene;~~

~~(f) P060, Hexachlorohexahydro-endo,endo-dimethanonaphthalene;~~

~~(g)~~ P062, 757-58-4, Hexaethyltetraphosphate;

~~(h)~~ (c) P116, 79-19-6, Hydrazinecarbothioamide;

~~(i)~~ (d) P068, 60-34-4, Hydrazine, methyl-;

~~(j)~~ (e) P063, 74-90-8, Hydrocyanic acid;

~~(k)~~ (f) P063, 74-90-8, Hydrogen cyanide; and

~~(l)~~ (g) P096, 7803-51-2, Hydrogen phosphide.

(8) Hazardous wastes from commercial chemical products beginning with the letter I:

(a) P064, 624-83-9, Isocyanic acid, methyl ester; ~~and~~

(b) P060, 465-73-6, Isodrin; and

(c) P007, 2763-96-4, 3(2H)-Isoxazolone, 5-(aminomethyl)-.

(9) Hazardous wastes from commercial chemical products beginning with the letter M:

(a) P092, 62-38-4, Mercury, (acetato-O)phenyl-;

(b) P065, 628-86-4, Mercury fulminate: (R,T);

(c) P082, 62-75-9, Methamine, N-methyl-N-nitroso-;

(d) P016, 542-88-1, Methane, oxybis(chloro)-;

~~(d)~~ (e) P112, 509-14-8, Methane, tetranitro-: (R);

~~(e)~~ (f) P118, 75-70-7, Methanethiol, trichloro-;

(g) P050, 115-29-7, 6,9-Methano-2,4,3-benzodioxathiepen, 6,7,8,9,10,10-hexachloro- 1,5,5a,6,9,9a-hexahydro-, 3-oxide;

~~(f)~~ (h) P059, 76-44-8, 4,7-Methano-1H-indene, 1,4,5,6,7,8,8-heptachloro-3a,4,7,7a-tetrahydro-;

~~(g)~~ (i) P066, 16752-77-5, Methomyl;

~~(h)~~ (j) P067, 75-55-8, 2-Methylaziridine;

~~(i)~~ (k) P068, 60-34-4, Methyl hydrazine;

~~(j)~~ (l) P064, 624-83-9, Methyl isocyanate;

~~(k)~~ (m) P069, 75-86-5, 2-Methyllactonitrile; and

~~(l)~~ (n) P071, 298-00-0, Methyl parathion.

(10) Hazardous wastes from commercial chemical products beginning with the letter N:

(a) P072, 86-88-4, alpha-Naphthylthiourea;

(b) P073, 13463-39-3, Nickel carbonyl;

(c) P073, 13463-39-3, Nickel carbonyl, (T-4)-;

(d) P074, 557-19-7, Nickel cyanide;

~~(d) P074, Nickel(II) cyanide;~~

~~(e) P073, Nickel tetracarbonyl;~~

~~(f)~~ (e) P075, 54-11-5, Nicotine and salts;

~~(g)~~ (f) P076, 10102-43-9, Nitric oxide;

~~(h)~~ (g) P077, 100-01-6, p-Nitroaniline;

~~(i)~~ (h) P078, 10102-44-0, Nitrogen dioxide;

~~(j)~~ (i) P076, ~~Nitrogen(II)~~ 10102-43-9, Nitrogen oxide NO;

~~(k)~~ (j) P078, ~~Nitrogen(IV)~~ 10102-44-0, Nitrogen oxide NO_2;

~~(l)~~ (k) P081, ~~Nitroglycerin~~ 55-63-0, Nirtoglycerine: (R);

~~(m)~~ (l) P082, 62-75-9, N-Nitrosodimethylamine; and

~~(n)~~ (m) P084, 4549-40-0, N-Nitrosomethylvinylamine~~; and~~

~~(o) P050, 5-Norbornene-2,3-dimethanol, 1,4,5,6,7,7-hexachloro, cyclic sulfite~~.

(11) Hazardous wastes from commercial chemical products beginning with the letter O:

(a) P085, 152-16-9, Octamethylpyrophosphoramide;

(b) P087, 20816-12-0, Osmium oxide;

(c) P087, 20816-12-0, Osmium tetroxide; and

(d) P088, 145-73-3, 7-Oxabicyclo[2.2.1]heptane-2,3-dicarboxylic acid.

(12) Hazardous wastes from commercial chemical products beginning with the letter P:

(a) P089, 56-38-2, Parathion;

(b) P034, 131-89-5, Phenol, 2-cyclohexyl-4,6-dinitro-;

(c) P048, 51-28-5, Phenol, 2,4-dinitro-;

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(d) P047, 534-52-1, Phenol, ~~2,4-dinitro-6-methyl-~~ 2-methyl-4,6-dinitro-, and salts;

(e) P020, 88-85-7, Phenol, ~~2,4-dinitro-6-(1-methylpropyl)-~~ 2-(1-methylpropyl)-4,6-dinitro-;

(f) P009, 131-74-8, Phenol, 2,4,6-trinitro-, ammonium salt: (R);

(g) ~~P036, Phenyl dichloroarsine;~~

~~(h)~~ P092, ~~Phenylmercuric~~ 62-38-4, Phenylmercury acetate;

~~(i)~~ (h) P093, ~~N-Phenylthiourea~~ 103-85-5, Phenylthiourea;

~~(j)~~ (i) P094, 298-02-2, Phorate;

~~(k)~~ (j) P095, 75-44-5, Phosgene;

~~(l)~~ (k) P096, 7803-51-2, Phosphine;

~~(m)~~ (l) P041, 311-45-5, Phosphoric acid, diethyl ~~p-nitrophenyl~~ 4-nitrophenyl ester;

(m) P039, 298-04-4, Phosphorodithioic acid, 0,0-diethyl S-[2-(ethylthio)ethyl]ester;

(n) P094, 298-02-2, Phosphorodithioic acid, 0,0-diethyl S-[(ethylthio)methyl]ester;

(o) P044, 60-51-5, Phosphorodithioic acid, O,O-dimethyl S[2-(methylamino)-2-oxoethyl]ester;

~~(o)~~ (p) P043, ~~Phosphorofluoridic~~ 55-91-4, Phosphorofluoric acid, bis(1-methylethyl)- ester;

~~(p) P094, Phosphorothioic acid, O,O-diethyl S-(ethylthio)methyl ester;~~

(q) P089, 56-38-2, Phosphorothioic acid, O,O-diethyl O-(~~p-nitrophenyl~~ 4-nitrophenyl) ester;

(r) P040, 297-97-2, Phosphorothioic acid, O,O-diethyl O-pyrazinyl ester;

(s) P097, 52-85-7, Phosphorothioic acid, ~~O,O-dimethyl O-[p-((dimethylamino)-sulfonyl)phenyl]ester~~ O-[4-((dimethylamino)sulfonyl)phenyl]O,O-dimethyl ester;

(t) P071, 298-00-0, Phosphorothioic acid, O,O-dimethyl 0-(4-nitrophenyl) ester;

(u) P110, 78-00-2, Plumbane, tetraethyl-;

~~(u)~~ (v) P098, 151-50-8, Potassium cyanide;

~~(v)~~ (w) P099, 506-61-6, Potassium silver cyanide;

~~(w)~~ (x) P070, 116-06-3, Propanal, 2-methyl-2-(methylthio)-, O-[(methylamino)carbonyl]oxime;

~~(x)~~ (y) P101, 107-12-0, Propanenitrile;

~~(y)~~ (z) P027, 542-76-7, Propanenitrile, 3-chloro-;

~~(z)~~ (aa) P069, 75-86-5, Propanenitrile, 2-hydroxy-2-methyl-;

~~(aa)~~ (bb) P081, 55-63-0, 1,2,3-Propanetriol, trinitrate: (R);

~~(bb)~~ (cc) P017, 598-31-2, 2-Propanone, 1-bromo-;

~~(cc)~~ (dd) P102, 107-19-7, Propargyl alcohol;

~~(dd)~~ (ee) P003, 107-02-8, 2-Propenal;

~~(ee)~~ (ff) P005, 107-18-6, 2-Propen-1-ol;

~~(ff)~~ (gg) P067, 75-55-8, 1,2-Propylenimine;

~~(gg)~~ (hh) P102, 591-08-2, 2-Propyn-1-ol;

~~(hh)~~ (ii) P008, ~~4-Pyridinamine~~ 504-24-5, Pyridinamine;

~~(ii)~~ (jj) P075, 54-11-5, Pyridine, (S)-3-(1-methyl-2-pyrrolidinyl)-, and salts; and

~~(jj)~~ (kk) P111, 107-49-3, Pyrophosphoric acid, tetraethyl ester.

(13) Hazardous wastes from commercial chemical products beginning with the letter S:

(a) P103, 630-10-4, Selenourea;

(b) P104, 506-64-9, Silver cyanide;

(c) P105, 26628-22-8, Sodium azide;

(d) P106, 143-33-9, Sodium cyanide;

(e) P107, 1314-96-1, Strontium sulfide;

(f) P108, 57-24-9, Strychnidin-10-one, and salts;

(g) P018, 357-57-3, Strychnidin-10-one, 2,3-dimethoxy-;

(h) P108, 57-24-9, Strychnine and salts; and

(i) P115, 10031-59-1, Sulfuric acid, thallium(I) salt.

(14) Hazardous wastes from commercial chemical products beginning with the letter T:

(a) P109, 3689-24-5, Tetraethyldithiopyrophosphate;

(b) P110, 78-00-2, Tetraethyl lead;

(c) P111, 107-49-3, Tetraethylpyrophosphate;

(d) P112, 509-14-8, Tetranitromethane: (R);

(e) P062, 757-58-4, Tetraphosphoric acid, hexaethyl ester;

(f) P113, 1314-32-5, Thallic oxide;

(g) P113, 1314-32-5, Thallium(III) oxide;

(h) P114, 12039-52-0, Thallium(I) ~~selenide~~ selenite;

(i) P115, 10031-59-1, Thallium(I) sulfate;

(j) P109, 3689-24-5, Thiodiphosphoric acid, tetraethyl ester;

~~(j)~~ (k) P045, 39196-18-4, Thiofanox;

~~(k)~~ (l) P049, 541-53-7, Thioimidodicarbonic diamide;

~~(l)~~ (m) P014, 108-98-5, Thiophenol;

~~(m)~~ (n) P116, 79-19-6, Thiosemicarbazide;

~~(n)~~ (o) P026, 5344-82-1, Thiourea, (2-chlorophenyl)-;

~~(o)~~ (p) P072, 86-88-4, Thiourea, 1-naphthalenyl-;

~~(p)~~ (q) P093, 103-85-5, Thiourea, phenyl-;

~~(q)~~ (r) P123, 8001-35-2, Toxaphene; and

~~(r)~~ (s) P118, 75-70-7, Trichloromethanethiol.

(15) Hazardous wastes from commercial chemical products beginning with the letter V:

(a) P119, 7803-55-6, Vanadic acid, ammonium salt;

(b) ~~P120, Vanadium pentoxide; and~~

~~(c)~~ P120, 1314-62-1, Vanadium(V) oxide; and

(c) P084, 4549-40-0, Vinylamine, N-methyl-N-nitroso-.

(16) Hazardous wastes from commercial chemical products beginning with the letter W: P001, 81-81-2, Warfarin ~~when present at concentrations greater than 0.3 percent~~.

(17) Hazardous wastes from commercial chemical products beginning with the letter Z:

(a) P121, 557-21-1, Zinc cyanide; and

(b) ~~P122, Zinc phosphide when present at concentrations greater than 10 percent: (R,T)~~ P122, 1314-84-7, Zinc phosphide: (R,T).

F. The commercial chemical products or manufacturing chemical intermediates, or off-specification commercial chemical products referred to in items A to D, and listed in subitems (1) to (24) are identified as toxic wastes (T) unless otherwise designated and are subject to the small quantity exclusion defined in part 7045.0219, subpart 1, item A. The primary hazardous properties of

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these materials have been indicated by the letters T (toxicity), R (reactivity), I (ignitability), and C (corrosivity). Absence of a letter indicates that the compound is listed only for toxicity. These wastes and their corresponding hazardous waste numbers, chemical abstracts numbers, if known, and hazard codes are listed as follows:

(1) Hazardous wastes from commercial chemical products beginning with the letter A:

(a) U001, 75-07-0, Acetaldehyde: (I);

(b) U034, 75-87-6, Acetaldehyde, trichloro-;

(c) U187, 62-44-2, Acetamide, N-(4-ethoxyphenyl)-;

(d) U005, 53-96-3, Acetamide, N-9H-fluoren-2-yl;

(e) U112, 141-78-6, Acetic acid, ethyl ester: (I);

(f) U144, 301-04-2, Acetic acid, lead salt;

(g) U214, 563-68-8, Acetic acid, ~~thallium(I)~~ thallium(1+) salt;

(h) U232, 93-76-5, Acetic acid, (2,4,5-trichlorophenoxy)-;

(i) U002, 67-64-1, Acetone: (I);

~~(i)~~ (j) U003, 75-05-8, Acetonitrile: (I,T);

~~(j) U248, 3-(alpha-Acetonylbenzyl)-4-hydroxycoumarin and salts when present at concentrations of 0.3 percent or less;~~

(k) U004, 98-86-2, Acetophenone;

(l) U005, 53-96-3, 2-Acetylaminofluorene;

(m) U006, 75-36-5, Acetyl chloride: (C,R,T);

(n) U007, 79-06-1, Acrylamide;

(o) U008, 79-10-7, Acrylic acid: (I);

(p) U009, 107-13-1, Acrylonitrile;

(q) ~~U150, Alanine, 3-[p-bis(2-chloroethyl)amino] phenyl-,L-;~~

~~(r)~~ U011, 61-82-5, Amitrole;

~~(s) U328, 2-Amino-1-methylbenzene;~~

~~(t) U353, 4-Amino-1-methylbenzene;~~

~~(u)~~ (r) U012, 62-53-3, Aniline: (I,T);

~~(v)~~ (s) U014, 492-80-8, Auramine;

~~(w)~~ (t) U015, 115-02-6, Azaserine; and

~~(x)~~ (u) U010, 50-07-7, Azirino(2',3':3,4)pyrrolo(1,2-a)indole-4,7-dione, 6-amino-8-[((aminocarbonyl) oxy)methyl]-1,1a,2,8,8a,8b-hexahydro- 8a-methoxy-5-methyl-,.

(2) Hazardous wastes from commercial chemical products beginning with the letter B:

(a) U157, 50-49-5, Benz[j]aceanthrylene, 1,2-dihydro-3-methyl-;

(b) ~~U016, Benz[c]acridine;~~

~~(c)~~ U016, 225-51-4, 3,4-Benzacridine;

~~(d)~~ (c) U017, 98-87-3, Benzal chloride;

(d) U192, 23950-58-5, Benzamide, 3,5-dichloro-N-(1,1-diethyl-2-propynyl)-;

(e) U018, 56-55-3, Benz[a]anthracene;

(f) ~~U018, 1,2-Benzanthracene;~~

~~(g)~~ U094, ~~1,2-Benzanthracene~~ 57-97-6, Benz[a]anthracene, 7,12-dimethyl-;

~~(h)~~ (g) U012, 62-53-3, Benzenamine: (I,T);

~~(i)~~ (h) U014, 492-80-8, Benzenamine, 4,4'-carbonimidoylbis (N,N-dimethyl)-;

~~(j)~~ (i) U049, 3165-93-3, Benzenamine, 4-chloro-2-methyl-;

~~(k)~~ (j) U093, 60-11-7, Benzenamine, ~~N,N'-dimethyl-4-phenylazo-~~ N,N-dimethyl-4-(phenylazo)-;

(k) U328, 95-53-4, Benzenamine, 2-methyl-;

(l) U353, 106-49-0, Benzenamine, 4-methyl-;

(m) U158, 101-14-4, Benzenamine, 4,4'-methylenebis(2-chloro)-;

~~(m)~~ (n) U222, 636-21-5, Benzenamine, 2-methyl-, hydrochloride;

~~(n)~~ (o) U181, 99-55-8, Benzenamine, 2-methyl-5-nitro-;

~~(o)~~ (p) U019, 71-43-2, Benzene~~: (I,T)~~;

~~(p)~~ (q) U038, 510-15-6, Benzeneacetic acid, 4-chloro-alpha- (4-chlorophenyl)-alpha-hydroxy, ethyl ester;

~~(q)~~ (r) U030, 101-55-3, Benzene, 1-bromo-4-phenoxy-;

(s) U035, 305-03-3, Benzenebutanoic acid, 4-[bis(2-chloroethyl)amino]-;

~~(r)~~ (t) U037, 108-90-7, Benzene, chloro-;

~~(s) U190, 1,2-Benzenedicarboxylic acid anhydride;~~

(u) U221, 25376-45-8, Benzenediamine, ar-methyl-;

~~(t)~~ (v) U028, 117-81-7, 1,2-Benzenedicarboxylic ~~acid, [bis(2-ethyl-hexyl)]~~ acid,bis(2-ethylhexy) ester;

~~(u)~~ (w) U069, 84-74-2, 1,2-Benzenedicarboxylic acid, dibutyl ester;

~~(v)~~ (x) U088, 84-66-2, 1,2-Benzenedicarboxylic acid, diethyl ester;

~~(w)~~ (y) U102, 131-11-3, 1,2-Benzenedicarboxylic acid, dimethyl ester;

~~(x)~~ (z) U107, 117-84-0, 1,2-Benzenedicarboxylic acid, di-n-octyl ester;

~~(y)~~ (aa) U070, 95-50-1, Benzene, 1,2-dichloro-;

~~(z)~~ (bb) U071, 541-73-1, Benzene, 1,3-dichloro-;

~~(aa)~~ (cc) U072, 106-46-7, Benzene, 1,4-dichloro-;

~~(bb)~~ (dd) U017, 98-87-3, Benzene, (dichloromethyl)-;

~~(cc)~~ (ee) U223, 26471-62-5, Benzene, 1,3-diisocyanatomethyl-: (R,T);

~~(dd)~~ (ff) U239, 1330-20-7, Benzene, dimethyl-: (I,T);

~~(ee)~~ (gg) U201, 108-46-3, 1,3-Benzenediol;

~~(ff)~~ (hh) U127, 118-74-1, Benzene, hexachloro-;

~~(gg)~~ (ii) U056, 110-82-7, Benzene, hexahydro-: (I);

~~(hh) U188, Benzene, hydroxy-;~~

(jj) U060, 72-54-8, Benzene, 1,1'-(2,2-dichloroethylidene)bis[4-chloro]-;

~~(ii)~~ (kk) U220, 108-88-3, Benzene, methyl-;

~~(jj)~~ (ll) U105, 121-14-2, Benzene, ~~1-methyl-1-2,4-dinitro-~~ 1-methyl-2,4-dinitro-;

~~(kk)~~ (mm) U106, 606-20-2, Benzene, ~~1-methyl-2,6~~ 2-methyl-1,3-dinitro-;

~~(ll) U203, Benzene, 1,2-methylenedioxy-4-allyl-;~~

~~(mm) U141, Benzene, 1,2-methylenedioxy-4-propenyl-;~~

~~(nn) U090, Benzene, 1,2-methylenedioxy-4-propyl-;~~

~~(oo)~~ (nn) U055, 98-82-8, Benzene, (1-methylethyl)-: (I);

~~(pp)~~ (oo) U169, 98-95-3, Benzene, nitro-: (I,T);

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~~(qq)~~ (pp) U183, 608-93-5, Benzene, pentachloro-;

~~(rr)~~ (qq) U185, 82-68-8, Benzene, pentachloronitro-;

~~(ss)~~ (rr) U020, 98-09-9, Benzenesulfonic acid chloride: (C,R);

~~(tt)~~ (ss) U020, 98-09-9, Benzenesulfonyl chloride: (C,R);

~~(uu)~~ (tt) U207, 95-94-3, Benzene, 1,2,4,5-tetrachloro-;

(uu) U061, 50-29-3, Benzene, 1,1'-(2,2,2-trichloroethylidene)bis[4-chloro]-;

(vv) U247, 72-43-5, Benzene, 1,1'-(2,2,2-trichloroethylidene)[4-methoxy]-;

~~(vv)~~ (ww) U023, 98-07-7, Benzene, (trichloromethyl)-: (C,R,T);

~~(ww)~~ (xx) U234, 99-35-4, Benzene, 1,3,5-trinitro-: (R,T);

~~(xx)~~ (yy) U021, 92-87-5, Benzidine;

~~(yy)~~ (zz) U202, ~~1,2-Benzisothiazolin-3-one,1,1-dioxide~~ 81-07-2, 1,2-Benzisothiazol-3(2H)-one, 1,1-dioxide and salts;

~~(zz) U120, Benzo[j,k]fluorene;~~

(aaa) U203, 94-59-7, 1,3-Benzodioxole, 5-(2-propenyl)-;

(bbb) U141, 120-58-1, 1,3-Benzodioxole, 5-(1-propenyl)-;

(ccc) U090, 94-58-6, 1,3-Benzodioxole, 5-propyl-;

(ddd) U064, 189-55-9, Benzo[rst]pentaphene;

~~(aaa)~~ (eee) U022, 50-32-8, Benzo[a]pyrene;

~~(bbb) U022, 3,4-Benzopyrene;~~

~~(ccc)~~ (fff) U197, 106-51-4, p-Benzoquinone;

~~(ddd)~~ (ggg) U023, 98-07-7, Benzotrichloride: (C,R,T);

~~(eee) U050, 1,2-Benzphenanthrene;~~

~~(fff)~~ (hhh) U085, 1464-53-5, 2,2'-Bioxirane: (I,T);

~~(ggg)~~ (iii) U021, 92-87-5, (1,1'-Biphenyl)-4,4'-diamine;

~~(hhh)~~ (jjj) U073, 91-94-1, (1,1'-Biphenyl)-4,4'-diamine, 3,3'-dichloro-;

~~(iii)~~ (kkk) U091, 119-90-4, (1,1'-Biphenyl)-4,4'-diamine, 3,3'-dimethoxy-;

~~(jjj)~~ (lll) U095, 119-93-7, (1,1'-Biphenyl)-4,4'-diamine, 3,3'-dimethyl-;

(mmm) U027, 39638-32-9, Bis(2-chloroisopropyl) ether;

~~(kkk)~~ (nnn) U024, ~~Bis(2-chloroethoxy) methane~~ 111-91-1, Bis(2-chloromethoxy) ethane;

~~(lll) U027, Bis(2-chloroisopropyl) ether;~~

~~(mmm) U244, Bis(dimethylthiocarbamoyl) disulfide;~~

~~(nnn)~~ (ooo) U028, 117-81-7, Bis(2-ethylhexyl) phthalate;

~~(ooo) U246, Bromine cyanide;~~

~~(ppp)~~ (ppp) U225, 75-25-2, Bromoform;

~~(qqq)~~ (qqq) U030, 101-55-3, 4-Bromophenyl phenyl ether;

~~(rrr)~~ (rrr) U128, 87-68-3, 1,3-Butadiene, 1,1,2,3,4,4-hexachloro-;

~~(sss)~~ (sss) U172, 924-16-3, 1-Butanamine, N-butyl-N-nitroso-;

~~(ttt) U035, Butanoic acid, 4-[bis(2-chloroethyl) amino] benzene-;~~

~~(uuu)~~ (ttt) U031, 71-36-3, 1-Butanol: (I);

~~(vvv)~~ (uuu) U159, 78-93-3, 2-Butanone: (I,T);

~~(www)~~ (vvv) U160, 1338-23-4, 2-Butanone peroxide: (R,T);

~~(xxx)~~ (www) U053, 4170-30-3, 2-Butenal;

~~(yyy)~~ (xxx) U074, 764-41-0, 2-Butene, 1,4-dichloro-: (I,T); ~~and~~

(yyy) U143, 303-34-4, 2-Butenoic acid, 2-methyl-, 7-[(2,3-dihydroxy-2-(1-methoxyethyl)-3-methyl-1-oxobutoxy) methyl]-2,3,5,7a-tetrahydro-1-pyrrolizin-1-yl ester, [1S-[1alpha(Z),7(2S,3R), 7aalpha]]-; and

(zzz) U031, 71-36-3, n-Butyl alcohol: (I).

(3) Hazardous wastes from commercial chemical compounds beginning with the letter C:

(a) U136, 75-60-5, Cacodylic acid;

(b) U032, 13765-19-0, Calcium chromate;

(c) U238, 51-79-6, Carbamic acid, ethyl ester;

(d) U178, 615-53-2, Carbamic acid, methylnitroso-, ethyl ester;

(e) ~~U176, Carbamide, N-ethyl-N-nitroso-;~~

~~(f) U177, Carbamide, N-methyl-N-nitroso-;~~

~~(g) U219, Carbamide, thio-;~~

~~(h)~~ U097, ~~Carbamoyl~~ 79-44-7, Carbamic chloride, dimethyl-;

(f) U114, 111-54-6, Carbamodithioic acid, 1,2-ethanediylbis-, salts and esters;

(g) U062, 2303-16-4, Carbamothioic acid, bis(1-methylethyl)-S-(2,3-dichloro-2-propenyl) ester;

~~(i)~~ (h) U215, 6533-73-9, Carbonic acid, ~~dithallium(I)~~ dithallium (1+) salt;

(i) U033, 353-50-4, Carbonic difluoride;

(j) U156, 79-22-1, Carbonochloridic acid, methyl ester: (I,T);

(k) U033, 353-50-4, Carbon oxyfluoride: (R,T);

(l) U211, 56-23-5, Carbon tetrachloride;

(m) ~~U033, Carbonyl fluoride: (R,T);~~

~~(n)~~ U034, 75-87-6, Chloral;

~~(o)~~ (n) U035, 305-03-3, Chlorambucil;

~~(p)~~ (o) U036, 12789-03-6, Chlordane~~, technical~~;

~~(q)~~ (p) U026, 494-03-1, Chlornaphazine;

~~(r)~~ (q) U037, 108-90-7, Chlorobenzene;

~~(s)~~ (r) U039, ~~4-Chloro-m-cresol~~ 59-50-7, p-Chloro-m-cresol;

~~(t)~~ (s) U041, 106-89-8, 1-Chloro-2,3-epoxypropane;

~~(u)~~ (t) U042, 110-75-8, 2-Chloroethyl vinyl ether;

~~(v)~~ (u) U044, 67-66-3, Chloroform;

~~(w)~~ (v) U046, 107-30-2, Chloromethyl methyl ether;

~~(x)~~ (w) U047, 91-58-7, beta-Chloronaphthalene;

~~(y)~~ (x) U048, 95-57-8, o-Chlorophenol;

~~(z)~~ (y) U049, 3165-93-3, 4-Chloro-o-toluidine, hydrochloride;

~~(aa)~~ (z) U032, 13765-19-0, Chromic acid, calcium salt;

~~(bb)~~ (aa) U050, 218-01-9, Chrysene;

~~(cc)~~ (bb) U051, 8021-39-4, Creosote;

~~(dd)~~ (cc) U052, 1319-77-3, Cresols (Cresylic acid);

~~(ee) U052, Cresylic acid;~~

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~~(ff)~~ (dd) U053, 4170-30-3, Crotonaldehyde;

~~(gg)~~ (ee) U055, 98-82-8, Cumene: (I);

~~(hh)~~ (ff) U246, 506-68-3, Cyanogen bromide;

~~(ii)~~ (gg) U197, ~~1,4-Cyclohexadienedione~~ 106-51-4, 2,5-Cyclohexadiene-1,4-dione;

~~(jj)~~ (hh) U056, 110-82-7, Cyclohexane: (I);

~~(kk)~~ (ii) U057, 108-94-1, Cyclohexanone: (I);

~~(ll)~~ (jj) U130, 77-47-4, 1,3-Cyclopentadiene, 1,2,3,4,5,5-hexachloro-; and

~~(mm)~~ (kk) U058, 50-18-0, Cyclophosphamide.

(4) Hazardous wastes from commercial chemical products beginning with the letter D:

(a) U240, 94-75-7, 2,4-D, salts and esters;

(b) U059, 20830-81-3, Daunomycin;

(c) U060, 72-54-8, DDD~~, 1,1-(2,2-dichloroethylidene) bis-4-chlorobenzene~~;

(d) U061, 50-29-3, DDT~~, 1,1'-(2,2,2-trichloroethylidene) bis-4-chlorobenzene~~;

(e) ~~U142, Decachlorooctahydro-1,3,4-metheno-2H-cyclobuta[c,d]-pentalen-2-one;~~

~~(f)~~ U062, 2303-16-4, Diallate;

~~(g) U133, Diamine: (R,T);~~

~~(h) U221, Diaminotoluene;~~

~~(i)~~ (f) U063, 53-70-3, Dibenz[a,h]anthracene;

~~(j) U063, 1,2:5,6-Dibenzanthracene;~~

~~(k) U064, 1,2:7,8-Dibenzopyrene;~~

~~(l)~~ (g) U064, ~~Dibenz[a,i]pyrene~~ 189-55-9, Dibenzo[a,i]pyrene;

~~(m)~~ (h) U066, 96-12-8, 1,2-Dibromo-3-chloropropane;

~~(n)~~ (i) U069, 84-74-2, Dibutyl phthalate;

~~(o) U062, S-(2,3-Dichloroallyl) diisopropylthiocarbamate;~~

~~(p)~~ (j) U070, 95-50-1, o-Dichlorobenzene;

~~(q)~~ (k) U071, 541-73-1, m-Dichlorobenzene;

~~(r)~~ (l) U072, 106-46-7, p-Dichlorobenzene;

~~(s)~~ (m) U073, 91-94-1, 3,3'-Dichlorobenzidine;

~~(t)~~ (n) U074, 764-41-0, 1,4-Dichloro-2-butene: (I,T);

~~(u)~~ (o) U075, 75-71-8, Dichlorodifluoromethane;

~~(v) U192, 3,5-Dichloro-N-(1,1-dimethyl-2-propynyl) benzamide;~~

~~(w) U060, Dichloro diphenyl dichloroethane;~~

~~(x) U061, Dichloro diphenyl trichloroethane;~~

~~(y)~~ (p) U078, 75-35-4, 1,1-Dichloroethylene;

~~(z)~~ (q) U079, 156-60-5, 1,2-Dichloroethylene;

~~(aa)~~ (r) U025, 111-44-1, Dichloroethyl ether;

~~(bb)~~ (s) U081, 120-83-2, 2,4-Dichlorophenol;

~~(cc)~~ (t) U082, 87-65-0, 2,6-Dichlorophenol;

~~(dd)~~ (u) U240, 94-75-7, 2,4-Dichlorophenoxyacetic acid, salts and esters;

~~(ee)~~ (v) U083, 78-87-5, 1,2-Dichloropropane;

~~(ff)~~ (w) U084, 542-75-6, 1,3-Dichloropropene;

~~(gg)~~ (x) U085, 1464-53-5, 1,2:3,4-Diepoxybutane: (I,T);

~~(hh)~~ (y) U108, ~~1,4 Diethylene dioxide~~ 123-91-1, 1,4-Diethyleneoxide;

~~(ii)~~ (z) U086, 1615-80-1, N,N-Diethylhydrazine;

~~(jj)~~ (aa) U087, 3288-58-2, O,O-Diethyl-S-methyl-dithiophosphate;

~~(kk)~~ (bb) U088, 84-66-2, Diethyl phthalate;

~~(ll)~~ (cc) U089, 56-53-1, Diethylstilbestrol;

~~(mm) U148, 1,2-Dihydro-3,6-pyridazinedione;~~

~~(nn)~~ (dd) U090, 94-58-6, Dihydrosafrole;

~~(oo)~~ (ee) U091, 119-90-4, 3,3'-Dimethoxybenzidine;

~~(pp)~~ (ff) U092, 124-40-3, Dimethylamine: (I);

~~(qq)~~ (gg) U093, 60-11-7, Dimethylaminoazobenzene;

~~(rr)~~ (hh) U094, 57-97-6, 7,12-Dimethylbenz[a]anthracene;

~~(ss)~~ (ii) U095, 119-93-7, 3,3'-Dimethylbenzidine;

~~(tt)~~ (jj) U096, 80-15-9, alpha,alpha-Dimethylbenzylhydroperoxide: (R);

~~(uu)~~ (kk) U097, 79-44-7, Dimethylcarbamoyl chloride;

~~(vv)~~ (ll) U098, 57-14-7, 1,1-Dimethylhydrazine;

~~(ww)~~ (mm) U099, 540-73-8, 1,2-Dimethylhydrazine;

~~(xx)~~ (nn) U101, 105-67-9, 2,4-Dimethylphenol;

~~(yy)~~ (oo) U102, 131-11-3, Dimethyl phthalate;

~~(zz)~~ (pp) U103, 77-78-1, Dimethyl sulfate;

~~(aaa)~~ (qq) U105, 121-14-2, 2,4-Dinitrotoluene;

~~(bbb)~~ (rr) U106, 606-20-2, 2,6-Dinitrotoluene;

~~(ccc)~~ (ss) U107, 117-84-0, Di-n-octyl phthalate;

~~(ddd)~~ (tt) U108, 123-91-1, 1,4-Dioxane;

~~(eee)~~ (uu) U109, 122-66-7, 1,2-Diphenylhydrazine;

~~(fff)~~ (vv) U110, 142-84-7, Dipropylamine: (I); and

~~(ggg)~~ (ww) U111, 621-64-7, Di-n-propylnitrosamine.

(5) Hazardous wastes from commercial chemical products beginning with the letter E:

(a) U001, 75-07-0, Ethanal: (I);

(b) U174, 55-18-5, Ethanamine, N-ethyl-N-nitroso-;

(c) U155, 91-80-5, 1,2-Ethanediamine, N,N-dimethyl-N'-2-pyridinyl-N'-(2-thienylmethyl)-;

(d) U067, 106-93-4, Ethane, 1,2-dibromo-;

~~(d)~~ (e) U076, 75-34-3, Ethane, 1,1-dichloro-;

~~(e)~~ (f) U077, 107-06-2, Ethane, 1,2-dichloro-;

~~(f) U114, 1,2-Ethanediylbiscarbamodithioic acid;~~

(g) U131, 67-72-1, Ethane, ~~1,1,1,2,2,2-hexachloro-~~ hexachloro-;

(h) U024, 111-91-1, Ethane, 1,1'- [methylenebis(oxy)]bis[2-chloro]-;

(i) ~~U003, Ethanenitrile: (I,T);~~

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~~(j)~~ U117, 60-29-7, Ethane, 1,1'-oxybis-: (I);

~~(k)~~ (j) U025, 111-44-4, Ethane, 1,1'-oxybis[2-chloro]-;

~~(l)~~ (k) U184, 76-01-7, Ethane, pentachloro-;

~~(m)~~ (l) U208, 630-20-6, Ethane, 1,1,1,2-tetrachloro-;

~~(n)~~ (m) U209, 79-34-5, Ethane, 1,1,2,2-tetrachloro-;

~~(o)~~ (n) U218, 62-55-5, Ethanethioamide;

~~(p)~~ (o) U227, ~~Ethane~~ 110-80-5, Ethanol, ~~1,1,2-trichloro-~~ 2-ethoxy-;

~~(q) U247, Ethane, 1,1,1-trichloro-2,2-bis(p-methoxyphenyl)~~ (p) U359, 79-00-5, Ethane, 1,1,2-trichloro-;

~~(r)~~ (q) U173, 1116-54-7, Ethanol, 2,2'-(nitrosoimino)bis-;

(r) U004, 98-86-2, Ethanone, 1-phenyl-;

(s) U043, 75-01-4, Ethene, chloro-;

~~(s)~~ (t) U042, 110-75-8, Ethene, (2-chloroethoxy)-;

~~(t)~~ (u) U078, 75-35-4, Ethene, 1,1-dichloro-;

~~(u)~~ (v) U079, 156-60-5, Ethene, ~~trans-1,2-dichloro-~~ 1,2-dichloro-,(E)-;

~~(v)~~ (w) U210, 127-18-4, Ethene, ~~1,1,2,2-tetrachloro-~~ tetrachloro;

~~(w) U173, Ethanol, 2,2'-(nitrosoimino)bis-;~~

~~(x) U004, Ethanone, 1-phenyl-;~~

~~(y) U006, Ethanoyl chloride: (C,R,T);~~

~~(z) U359, 2-Ethoxyethanol~~ (x) U228, 79-01-6, Ethene, trichloro;

~~(aa)~~ (y) U112, 141-78-6, Ethyl acetate: (I);

~~(bb)~~ (z) U113, 140-88-5, Ethyl acrylate: (I);

~~(cc)~~ (aa) U238, 51-79-6, Ethyl ~~carbamate(urethan)~~ carbamate;

~~(dd)~~ (bb) U038, 510-15-6, Ethyl 4,4'-dichlorobenzilate;

~~(ee)~~ (cc) U114, ~~Ethylenebis(dithiocarbamic acid)~~ 111-54-6, Ethylenebisdithiocarbamic acid, salts and esters;

~~(ff)~~ (dd) U067, 106-93-4, Ethylene dibromide;

~~(gg)~~ (ee) U077, 107-06-2, Ethylene dichloride;

~~(hh)~~ (ff) U359, 110-80-5, Ethylene glycol monoethyl ether;

~~(ii)~~ (gg) U115, 75-21-8, Ethylene oxide: (I,T);

~~(jj)~~ (hh) U116, 96-45-7, Ethylene thiourea;

~~(kk)~~ (ii) U117, 60-29-7, Ethyl ether: (I);

~~(ll)~~ (jj) U076, 75-34-3, Ethylidene dichloride;

~~(mm)~~ (kk) U118, 97-63-2, Ethyl methacrylate; and

~~(nn)~~ (ll) U119, 62-50-0, Ethylmethanesulfonate.

(6) Hazardous wastes from commercial chemical products beginning with the letter F:

(a) ~~U139, Ferric dextran;~~

~~(b)~~ U120, 206-44-0, Fluoranthene;

~~(c)~~ (b) U122, 50-00-0, Formaldehyde;

~~(d)~~ (c) U123, 64-18-6, Formic acid: (C,T);

~~(e)~~ (d) U124, 110-00-9, Furan: (I);

~~(f)~~ (e) U125, 98-01-1, 2-Furancarboxaldehyde: (I);

~~(g)~~ (f) U147, 108-31-6, 2,5-Furandione;

~~(h)~~ (g) U213, 109-99-9, Furan, tetrahydro-: (I);

~~(i)~~ (h) U125, 98-01-1, Furfural: (I); and

~~(j)~~ (i) U124, 110-00-9, Furfuran: (I).

(7) Hazardous wastes from commercial chemical products beginning with the letter G:

(a) U206, 18883-66-4, D-Glucopyranose, 2-deoxy-2(3-methyl-3-nitrosoureido)-;

(b) U126, 765-34-4, Glycidylaldehyde; and

(c) U163, 70-25-7, Guanidine, ~~N-nitroso-N-methyl-N'-nitro-~~ N-methyl-N'-nitro-N-nitroso-.

(8) Hazardous wastes from commercial chemical products beginning with the letter H:

(a) U127, 118-74-1, Hexachlorobenzene;

(b) U128, 87-68-3, Hexachlorobutadiene;

(c) U129, 58-88-9, Hexachlorocyclohexane (gamma isomer);

(d) U130, 77-47-4, Hexachlorocyclopentadiene;

(e) U131, 67-72-1, Hexachloroethane;

(f) U132, 70-30-4, Hexachlorophene;

(g) U243, 1888-71-7, Hexachloropropene;

(h) U133, 302-01-2, Hydrazine: (R,T);

(i) U086, 1615-80-1, Hydrazine, 1,2-diethyl-;

(j) U098, 57-14-7, Hydrazine, 1,1-dimethyl-;

(k) U099, 540-73-8, Hydrazine, 1,2-dimethyl-;

(l) U109, 122-66-7, Hydrazine, 1,2-diphenyl-;

(m) U134, 7664-39-3, Hydrofluoric acid: (C,T);

(n) U134, 7664-39-3, Hydrogen fluoride: (C,T);

(o) U135, 7783-06-4, Hydrogen sulfide;

(p) U096, 80-15-9, Hydroperoxide, 1-methyl-1-phenylethyl-: (R); and

(q) U136, 75-60-5, Hydroxydimethylarsine oxide.

(9) Hazardous wastes from commercial chemical products beginning with the letter I:

(a) U116, 96-45-7, 2-Imidazolidinethione;

(b) U137, 193-39-5, Indeno[1,2,3cd]pyrene;

(c) U139, 9004-66-4, Iron dextran;

(d) U190, 85-44-9, 1,3-Isobenzofurandione;

(e) U140, 78-83-1, Isobutyl alcohol: (I,T); and

~~(e)~~ (f) U141, 120-58-1, Isosafrole.

(10) Hazardous wastes from commercial chemical products beginning with the letter K: U142, 143-50-0, Kepone.

(11) Hazardous wastes from commercial chemical products beginning with the letter L:

(a) U143, 303-34-4, Lasiocarpine;

(b) U144, 301-04-2, Lead acetate;

(c) U146, 1335-32-6, Lead, bis(acetato-O)tetrahydoxytri-;

(d) U145, 7446-27-7, Lead phosphate;

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~~(d)~~ (e) U146, 1335-32-6, Lead subacetate; and

~~(e)~~ (f) U129, 58-89-9, Lindane.

(12) Hazardous wastes from commercial chemical products beginning with the letter M:

(a) U147, 108-31-6, Maleic anhydride;

(b) U148, 123-33-1, Maleic hydrazide;

(c) U149, 109-77-3, Malononitrile;

(d) U150, 148-82-3, Melphalan;

(e) U151, 7439-97-6, Mercury;

(f) U152, 126-98-7, Methacrylonitrile: (I,T);

(g) U092, 124-40-3, Methanamine, N-methyl-: (I);

(h) U029, 74-83-9, Methane, bromo-;

(i) U045, 74-87-3, Methane, chloro-: (I,T);

(j) U046, 107-30-2, Methane, chloromethoxy-;

(k) U068, 74-95-3, Methane, dibromo-;

(l) U080, 75-09-2, Methane, dichloro-;

(m) U075, 75-71-8, Methane, dichlorodifluoro-;

(n) U138, 74-88-4, Methane, iodo-;

(o) U119, 62-50-0, Methanesulfonic acid, ethyl ester;

(p) U211, 56-23-5, Methane, tetrachloro-;

(q) ~~U121, Methane, trichlorofluoro-;~~

~~(r)~~ U153, 74-93-1, Methanethiol: (I,T);

~~(s)~~ (r) U225, 75-25-2, Methane, tribromo-;

~~(t)~~ (s) U044, 67-66-3, Methane, trichloro-;

~~(u) U121, Methane, trichlorofluoro-;~~

(t) U121, 75-69-4, Methane, trichlorofluoro-;

~~(v)~~ (u) U123, 64-18-6, Methanoic acid: (C,T);

~~(w) U036, 4,7-Methanoindan, 1,2,4,5,6,7,8,8- octachloro-3a,4,7,7a-tetrahydro-;~~

~~(x)~~ (v) U154, 67-56-1, Methanol: (I);

~~(y)~~ (w) U155, 91-80-5, Methapyrilene;

(x) U142, 143-50-0, 1,3,4-Metheno- 2H-cyclobuta[cd]pentalen-2-one,1,1a,3,3a,4,5,5,5a,5b, 6-decachlorooctahydro-

~~(z)~~ (y) U247, 72-43-5, Methoxychlor;

~~(aa)~~ (z) U154, 67-56-1, Methyl alcohol: (I);

~~(bb)~~ (aa) U029, 74-83-9, Methyl bromide;

~~(cc)~~ (bb) U186, 504-60-9, 1-Methylbutadiene: (I);

~~(dd)~~ (cc) U045, 74-87-3, Methyl chloride: (I,T);

~~(ee)~~ (dd) U156, 79-22-1, Methyl chlorocarbonate: (I,T);

~~(ff)~~ (ee) U226, 71-55-6, Methyl chloroform;

~~(gg)~~ (ff) U157, 56-49-5, 3-Methylcholanthrene;

~~(hh)~~ (gg) U158, 101-14-4, 4,4'-Methylenebis (2-chloroaniline);

~~(ii) U132, 2,2'-Methylenebis (3,4,6-trichlorophenol);~~

~~(jj)~~ (hh) U068, 74-95-3, Methylene bromide;

~~(kk)~~ (ii) U080, 75-09-2, Methylene chloride;

~~(ll) U122, Methylene oxide;~~

~~(mm)~~ (jj) U159, 78-93-3, Methyl ethyl ketone (MEK): (I,T);

~~(nn)~~ (kk) U160, 1338-23-4, Methyl ethyl ketone peroxide: (R,T);

~~(oo)~~ (ll) U138, 74-88-4, Methyl iodide;

~~(pp)~~ (mm) U161, 108-10-1, Methyl isobutyl ketone: (I);

~~(qq)~~ (nn) U162, 80-62-6, Methyl methacrylate: (I,T);

~~(rr)~~ (oo) U163, 70-25-7, N-Methyl-N' ~~-nitro-N-nitrosoguanidine~~ -nitro-N-nitrosoguanidine;

~~(ss)~~ (pp) U161, 108-10-1, 4-Methyl-2-pentanone: (I);

~~(tt)~~ (qq) U164, 56-04-2, Methylthiouracil; and

~~(uu)~~ (rr) U010, 50-07-7, Mitomycin C.

(13) Hazardous wastes from commercial chemical compounds beginning with the letter N:

(a) U059, 20830-81-3, 5,12-Naphthacenedione, ~~(8S-cis)-8-acetyl-10-[(3-amino-2,3,6-trideoxy-alpha-L-lyxo-hexopyranosyl)oxyl]-7,8,9,10-~~ (8S-cis)-8-acetyl-10-[(3-amino-2,3,6-trideoxy)-alpha-L-lyxo-hexopyranosyl)oxy] -7,8,9,10-tetrahydro-6,8,11-trihydroxy-1-methoxy-;

(b) U165, 91-20-3, Naphthalene;

(c) U047, 91-58-7, Naphthalene, 2-chloro-;

(d) U166, 130-15-4, 1,4-Naphthalenedione;

(e) U236, 72-57-1, 2,7-Naphthalenedisulfonic acid, 3,3'-[(3,3'dimethyl-(1,1'biphenyl)-4,4'-diyl)]-bis (azo)bis(5-amino-4-hydroxy)-,tetrasodium salt;

(f) U166, 130-15-4, 1,4-Naphthoquinone;

(g) ~~U167, 1-Naphthylamine;~~

~~(h) U168, 2-Naphthylamine;~~

~~(i)~~ U167, 134-32-7, alpha-Naphthylamine;

~~(j)~~ (h) U168, 91-59-8, beta-Naphthylamine;

~~(k)~~ (i) U026, ~~2-Naphthylamine~~ 494-03-1, 2-Naphthylamine, ~~N,N-bis(2-chloroethyl)-~~ N,N'-bis(2-chloromethyl) -;

(j) U167, 134-32-7, 1-Napthylenamine;

(k) U168, 91-59-8, 2-Naphthylenamine;

(l) U217, 10102-45-1, Nitric acid, thellium(It) salt;

(m) U169, 98-95-3, Nitrobenzene: (I,T);

~~(m)~~ (n) U170, 100-02-7, p-Nitrophenol;

~~(n)~~ (o) U171, 79-46-9, 2-Nitropropane: (I ,T);

~~(o)~~ (p) U172, 924-16-3, N-Nitrosodi-n-butylamine;

~~(p)~~ (q) U173, 1116-54-7, N-Nitrosodiethanolamine;

~~(q)~~ (r) U174, 55-18-5, N-Nitrosodiethylamine;

~~(r) U111, N-Nitrosodi-N-propylamine;~~

(s) U176, 759-73-9, N-Nitroso-N-ethylurea;

(t) U177, 684-93-5, N-Nitroso-N-methylurea;

(u) U178, 615-53-2, N-Nitroso-N-methylurethane;

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(v) U179, 100-75-4, N-Nitrosopiperidine;

(w) U180, 930-55-2, N-Nitrosopyrrolidine; and

(x) U181, 99-55-8, 5-Nitro-o-toluidine.

(14) Hazardous wastes from commercial chemical products beginning with the letter O:

(a) U193, 1120-71-4, 1,2-Oxathiolane, 2,2-dioxide;

(b) U058, ~~2H-1,3,2-Oxazaphosphorine, 2 [bis(2-chloro-ethyl)amino] tetrahydro-,~~ 50-18-0, 2H-1,3,2-Oxazaphosphorin-2-amine,N,N-bis (2-chloroethyl)tetrahydro-, 2-oxide;

(c) U115, 75-21-8, Oxirane: (I,T); ~~and~~

(d) U126, 765-34-4, Oxiranecarboxyaldehyde; and

(e) U041, 106-89-8, Oxirane, ~~2-(chloromethyl)-~~ (chloromethyl)-.

(15) Hazardous wastes from commercial chemical products beginning with the letter P:

(a) U182, 123-63-7, Paraldehyde;

(b) U183, 608-93-5, Pentachlorobenzene;

(c) U184, 76-01-7, Pentachloroethane;

(d) U185, 82-68-8, Pentachloronitrobenzene (PCNB);

(e) U242, 87-86-5, Pentachlorophenol;

(f) U186, 504-60-9, 1,3-Pentadiene: (I);

~~(f)~~ (g) U187, 62-44-2, Phenacetin;

~~(g)~~ (h) U188, 108-95-2, Phenol;

~~(h)~~ (i) U048, 95-57-8, Phenol, 2-chloro-;

~~(i)~~ (j) U039, 59-50-7, Phenol, 4-chloro-3-methyl-;

~~(j)~~ (k) U081, 120-83-2, Phenol, 2,4-dichloro-;

~~(k)~~ (l) U082, 87-65-0, Phenol, 2,6-dichloro-;

(m) U089, 56-53-1, Phenol, 4,4'-(1,2-diethyl-1,2-ethenediyl)bis-,(E)-;

~~(l)~~ (n) U101, 105-67-9, Phenol, 2,4-dimethyl-;

(o) U052, 1319-77-3, Phenol, methyl-;

(p) U132, 70-30-4, Phenol,2,2'-methylenebis[3,4,6-trichloro]-;

~~(m)~~ (q) U170, 100-02-7, Phenol, 4-nitro-;

~~(n) U137, 1,10-(1,2-Phenylene)pyrene;~~

(r) U242, 87-86-5, Phenol, pentachloro-;

(s) U212, 58-90-2, Phenol, 2,3,4,6-tetrachloro-;

(t) U230, 95-94-4, Phenol, 2,4,5-trichloro-;

(u) U231, 88-06-2, Phenol, 2,4,6-trichloro-;

(v) U150, 148-82-3, L-Phenylalanine, 4-[bis(2-chloroethyl)amino]-;

~~(o)~~ (w) U145, 7446-27-7, Phosphoric acid, lead salt;

~~(p)~~ (x) U087, 3288-58-2, Phosphorodithioic acid, O,O-diethyl-,S-methyl ester;

~~(q)~~ (y) U189, ~~Phosphorus~~ 108-95-2, Phosphorous sulfide: (R);

~~(r)~~ (z) U190, 85-44-9, Phthalic anhydride;

~~(s)~~ (aa) U191, 109-06-8, 2-Picoline;

(bb) U179, 100-75-4, Piperdine, 1-nitroso-;

~~(t)~~ (cc) U192, 23950-58-5, Pronamide;

~~(u)~~ (dd) U194, 107-10-8, 1-Propanamine: (I,T);

(ee) U111, 621-64-7, 1-Propanamine,N-nitroso-N-propyl-;

~~(v)~~ (ff) U110, 142-84-7, 1-Propanamine, N-propyl-: (I);

~~(w)~~ (gg) U066, 96-12-8, Propane, 1,2-dibromo-3-chloro-;

~~(x)~~ (hh) U149, 109-77-3, Propanedinitrile;

~~(y)~~ (ii) U171, 79-46-9, Propane, 2-nitro-: (I,T);

~~(z)~~ (jj) U027, 39638-32-9, Propane, 2,2'- oxybis[2-chloro]-;

~~(aa)~~ (kk) U193, 1120-71-4, 1,3-Propane sultone;

~~(bb)~~ (ll) U235, 126-72-7, 1-Propanol, 2,3-dibromo-, phosphate (3:1);

~~(cc) U126, 1-Propanol, 2,3-epoxy-;~~

~~(dd)~~ (mm) U140, 78-83-1, 1-Propanol, 2-methyl-: (I,T);

~~(ee)~~ (nn) U002, 67-64-1, 2-Propanone: (I);

(oo) U084, 542-75-6, 1-Propane, 1,3-dichloro-;

(pp) U152, 126-98-7, 2-Propanenitrile,2-methyl-: (I,T);

~~(ff)~~ (qq) U007, 79-06-1, 2-Propenamide;

~~(gg) U084, Propene, 1,3-dichloro-;~~

~~(hh)~~ (rr) U243, 1888-71-7, 1-Propene, ~~1,1,2,3,3,3-hexachloro-~~ hexachloro-;

~~(ii)~~ (ss) U009, 107-13-1, 2-Propenenitrile;

~~(jj) U152, 2-Propenenitrile, 2-methyl-: (I,T);~~

~~(kk)~~ (tt) U008, 79-10-7, 2-Propenoic acid: (I);

~~(ll)~~ (uu) U113, 140-88-5, 2-Propenoic acid, ethyl ester: (I);

~~(mm)~~ (vv) U118, 97-63-2, 2-Propenoic acid, 2-methyl-, ethyl ester;

~~(nn)~~ (ww) U162, 80-66-2, 2-Propenoic acid, 2-methyl-, methyl ester,: (I,T);

(xx) U233, 93-72-1, Propionic acid, 2-(2,4,5-trichlorophenoxy)-;

~~(oo)~~ (yy) U194, 107-10-8, n-Propylamine: (I,T);

~~(pp)~~ (zz) U083, 78-87-5, Propylene dichloride;

(aaa) U148, 123-33-1, 3,6-Pyridazinedione, 1,2-dihydro;

~~(qq)~~ (bbb) U196, 110-86-1, Pyridine;

~~(rr) U155, Pyridine, 2-[(2-dimethylamino)ethyl]-2-thenylamino-;~~

~~(ss) U179, Pyridine, hexahydro-N-nitroso-;~~

~~(tt)~~ (ccc) U191, 109-06-8, Pyridine, 2-methyl-;

(ddd) U237, 66-75-1, 2,4(1H,3H)-Pyrimidinedione, 5-[bis(2-chloro-ethyl)amino]-;

~~(uu)~~ (eee) U164, 56-04-2, 4-(1H)-Pyrimidinone, 2,3-dihydro-6-methyl-2-thioxo-; and

~~(vv)~~ (fff) U180, ~~Pyrrole, tetrahydro-N-nitroso-~~ 930-55-2, Pyrrolidine, 1-nitroso-.

(16) Hazardous wastes from commercial chemical products beginning with the letter R:

(a) U200, 50-55-5, Reserpine; and

(b) U201, 108-46-3, Resorcinol.

(17) Hazardous wastes from commercial chemical products beginning with the letter S:

(a) U202, 81-07-2, Saccharin and salts;

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(b) U203, 94-59-7, Safrole;

(c) U204, 7783-00-8, Selenious acid;

(d) U204, 7783-00-8, Selenium dioxide;

(e) U205, 7446-34-6, Selenium ~~disulfide~~ sulfide: (R,T);

(f) U015, 115-02-6, L-Serine, diazoacetate (ester);

(g) ~~U089, 4,4' Stilbenediol, alpha,alpha' diethyl~~ U233, 93-72-1, Silvex;

(h) U206, 18883-66-4, Streptozotocin;

(i) ~~U135, Sulfur hydride;~~

~~(j)~~ U103, 77-78-1, Sulfuric acid, dimethyl ester; and

~~(k)~~ (j) U189, 1314-80-3, Sulfur phosphide: (R)~~; and~~

~~(l) U205, Sulfur selenide: (R,T)~~.

(18) Hazardous wastes from commercial chemical products beginning with the letter T:

(a) U232, 93-76-5, 2,4,5-T;

(b) U207, 95-94-3, 1,2,4,5-Tetrachlorobenzene;

~~(b)~~ (c) U208, 630-20-6, 1,1,1,2-Tetrachloroethane;

~~(c)~~ (d) U209, 79-34-5, 1,1,2,2-Tetrachloroethane;

~~(d)~~ (e) U210, 127-18-4, Tetrachloroethylene;

(f) U212, 58-90-2, 2,3,4,6-Tetrachlorophenol;

~~(e)~~ (g) U213, 109-99-9, Tetrahydrofuran: (I);

~~(f)~~ (h) U214, 15843-14-8, Thallium(I) acetate;

~~(g)~~ (i) U215, 6533-73-9, Thallium(I) carbonate;

~~(h)~~ (j) U216, 7791-12-0, ~~Thallium(I)~~ Thallium chloride;

~~(i)~~ (k) U217, 10102-45-1, Thallium(I) nitrate;

~~(j)~~ (l) U218, 62-55-5, Thioacetamide;

~~(k)~~ (m) U153, 74-93-1, Thiomethanol: (I,T);

(n) U244, 137-26-8, Thioperoxydicarbonic diamide, tetramethyl-;

~~(l)~~ (o) U219, 62-56-6, Thiourea;

~~(m)~~ (p) U244, ~~Thiram~~ 137-26-8, Thiuram;

~~(n)~~ (q) U220, 108-88-3, Toluene;

~~(o)~~ (r) U221, 25376-45-8, Toluenediamine;

~~(p)~~ (s) U223, 26471-62-5, Toluene diisocyanate: (R,T);

~~(q)~~ (t) U328, 95-53-4, o-Toluidine;

~~(r)~~ (u) U353, 106-49-0, p-Toluidine;

~~(s)~~ (v) U222, 636-21-5, o-Toluidine hydrochloride;

~~(t)~~ (w) U011, 61-82-5, 1H-1,2,4-Triazol-3-amine;

~~(u)~~ (x) U226, 71-55-6, 1,1,1-Trichloroethane;

~~(v)~~ (y) U227, 79-00-5, 1,1,2-Trichloroethane;

~~(w) U228, Trichloroethene;~~

~~(x)~~ (z) U228, 79-01-6, Trichloroethylene;

~~(y)~~ (aa) U121, 75-69-4, Trichloromonofluoromethane;

(bb) U230, 95-95-4, 2,4,5-Trichlorophenol;

(cc) U231, 88-06-2, 2,4,6-Trichlorophenol;

~~(z)~~ (dd) U234, 99-35-4, sym-Trinitrobenzene: (R,T);

~~(aa)~~ (ee) U182, 123-63-7, 1,3,5-Trioxane, 2,4,6-trimethyl-;

~~(bb)~~ (ff) U235, 126-72-7, Tris (2,3-dibromopropyl) phosphate; and

~~(cc)~~ (gg) U236, 72-57-1, Trypan blue.

(19) Hazardous wastes from commercial chemical products beginning with the letter U:

(a) ~~U237, Uracil 5[bis(2-chloroethyl) amino] -; and~~

~~(b)~~ U237, 66-75-1, Uracil mustard;

(b) U176, 759-73-9, Urea, N-ethyl-N-nitroso-; and

(c) U177, 684-93-5, Urea, N-methyl-N-nitroso-.

(20) Hazardous wastes from commercial chemical products beginning with the letter V: U043, 75-01-4, Vinyl chloride.

(21) Hazardous wastes from commercial chemical products beginning with the letter W: U248, 81-81-2, Warfarin when present at concentrations of 0.3 percent or less.

(22) Hazardous wastes from commercial chemical products beginning with the letter X: U239, 1330-20-7, Xylene: (I).

(23) Hazardous wastes from commercial chemical products beginning with the letter Y: U200, 50-55-5, Yohimban-16-carboxylic acid, 11, 17-dimethoxy-18-[(3,4,5-trimethoxy benzoyl)oxy]-, methyl ester~~,~~.

(24) Hazardous wastes from commercial chemical products beginning with the letter Z: U249, 1314-84-7, Zinc phosphide when present at concentrations of 10 percent or less.

Subp. 5. [Unchanged.]

7045.0141 HAZARDOUS CONSTITUENTS.

Subpart 1. **Scope.** Hazardous constituents and their corresponding chemical abstracts numbers, if known, are listed in subparts 2 to 22.

Subp. 2. **"A" constituents.** Hazardous constituents beginning with the letter A are as follows:

A. Acetonitrile, 75-05-8;

B. Acetophenone, 98-86-2;

C. ~~3-(alpha-Acetonylbenzyl)-4-hydroxycoumarin and salts;~~

~~D.~~ 2-Acetylaminofluorene, 53-96-3;

~~E.~~ D. Acetyl chloride, 75-36-5;

~~F.~~ E. 1-Acetyl-2-thiourea, 591-08-2;

~~G.~~ F. Acrolein, 107-02-8;

~~H.~~ G. Acrylamide, 79-06-1;

~~I.~~ H. Acrylonitrile, 107-13-1;

~~J.~~ I. Aflatoxins, 1402-68-2;

J. Aldicarb, 116-06-3;

K. Aldrin, 309-00-2;

L. Allyl alcohol, 107-18-6;

M. Allyl chloride, 107-05-1;

N. Aluminum phosphide, 20859-73-8;

~~N.~~ O. 4-Aminobiphenyl, 92-67-1;

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~~O. 6-Amino-1,1a,2,8,8a,8b-hexahydro-8-(hydroxymethyl)-8a-methoxy-5-methylcarbamate azirino(2',3':3,4) pyrrolo(1,2-a)indole-4,7-dione, (ester), (Mitomycin C);~~

P. 5-(Aminomethyl)-3-isoxazolol, 2763-96-4;

Q. 4-Aminopyridine, 504-24-5;

R. Amitrole, 61-82-5;

S. Ammonium vanadate, 7803-55-6;

~~R.~~ T. Aniline, 62-53-3;

~~S.~~ U. Antimony and compounds not otherwise specified in this list, 7440-36-0;

~~T.~~ V. Aramite, 140-57-8;

~~U.~~ W. Arsenic and compounds not otherwise specified in this list, 7440-38-2;

~~V.~~ X. Arsenic acid, 7778-39-4;

~~W.~~ Y. Arsenic pentoxide, 1303-28-2;

~~X.~~ Z. Arsenic trioxide, 1327-53-3;

~~Y.~~ AA. Auramine, 492-80-8; and

~~Z.~~ BB. Azaserine, 115-02-6.

Subp. ~~2.~~ 3. **"B" constituents.** Hazardous constituents beginning with the letter B are as follows:

A. Barium and compounds not otherwise specified in this list, 7440-39-3;

B. Barium cyanide, 542-62-1;

C. Benz[c]acridine, 225-51-4;

D. Benz[a]anthracene, 56-55-3;

E. Benzal chloride, 98-87-3;

F. Benzene, 71-43-2;

~~F. Benzene, 2-amino-1-methyl (o-Toluidine);~~

~~G. Benzene, 4-amino-1-methyl (p-Toluidine);~~

~~H.~~ Benzenearsonic acid, 98-05-5;

~~I. Benzene, dichloromethyl-;~~

~~J. Benzenethiol;~~

~~K.~~ H. Benzidine, 92-87-5;

~~L.~~ I. Benzo[b]fluoranthene, 205-99-2;

~~M.~~ J. Benzo[j]fluoranthene, 205-82-3;

~~N.~~ K. Benzo[a]pyrene, 50-32-8;

~~O.~~ L. p-Benzoquinone, 106-51-4;

~~P.~~ M. Benzotrichloride, 98-07-7;

~~Q.~~ N. Benzyl chloride, 100-44-7;

~~R.~~ O. Beryllium and compounds not otherwise specified in this list, 7440-41-7;

~~S. Bis(2-chloroethoxy)methane;~~

P. Bis(2-chloromethoxy)ethane, 111-91-1;

~~T.~~ Q. Bis(2-chloroethyl) ether, 111-44-4;

~~U. N,N-Bis(2-chloroethyl)-2-naphthylamine;~~

~~V.~~ R. Bis(2-chloroisopropyl) ether, 39638-32-9;

~~W.~~ S. Bis(chloromethyl) ether, 542-88-1;

~~X.~~ T. Bis(2-ethylhexyl) phthalate, 117-81-7;

~~Y.~~ U. Bromoacetone, 598-31-2;

~~Z.~~ V. ~~Bromomethane~~ Bromoform, 75-25-2;

~~AA.~~ W. 4-Bromophenyl phenyl ether, 101-55-3;

~~BB.~~ X. Brucine, 357-57-3; and

~~CC. 2-Butanone peroxide;~~

~~DD.~~ Y. Butyl benzyl phthalate~~;~~ ~~and~~

~~EE. 2-sec-Butyl-4,6-dinitrophenol (DNBP),~~ 85-68-7.

Subp. ~~3.~~ 4. **"C" constituents.** Hazardous constituents beginning with the letter C are as follows:

A. Cacodylic acid, 75-60-5;

B. Cadmium and compounds not otherwise specified in this list, 7440-43-9;

~~B.~~ C. Calcium chromate, 13765-19-0;

~~C.~~ D. Calcium cyanide, 592-01-8;

~~D.~~ E. Carbon disulfide, 75-15-0;

~~E.~~ F. Carbon oxyfluoride, 353-50-4;

G. Carbon tetrachloride, 56-23-5;

~~F.~~ H. Chloral, 75-87-6;

~~G.~~ I. Chlorambucil, 305-03-3;

~~H.~~ J. Chlordane (alpha and gamma isomers), 57-74-9;

~~I.~~ K. Chlorinated benzenes not otherwise specified in this list, ...;

~~J.~~ L. Chlorinated ethane not otherwise specified in this list, ...;

~~K.~~ M. Chlorinated fluorocarbons not otherwise specified in this list, ...;

~~L.~~ N. Chlorinated naphthalene not otherwise specified in this list, ...;

~~M.~~ O. Chlorinated phenol not otherwise specified in this list, ...;

P. Chlornaphazine, 494-03-1;

~~N.~~ Q. Chloroacetaldehyde, 107-20-0;

~~O.~~ R. Chloroalkyl ethers not otherwise specified in this list, ...;

~~P.~~ S. p-Chloroaniline, 106-47-8;

~~Q.~~ T. Chlorobenzene, 108-90-7;

~~R.~~ U. Chlorobenzilate, 510-15-6;

~~S. 2-Chloro-1,3-butadiene (chloroprene);~~

~~T.~~ V. p-Chloro-m-cresol, 59-50-7;

~~U. 1-Chloro-2,3-epoxybutane;~~

~~V.~~ W. 1-Chloro-2,3-epoxypropane, 106-89-8;

~~W.~~ X. 2-Chloroethyl vinyl ether, 110-75-8;

~~X.~~ Y. Chloroform, 67-66-3;

~~Y. Chloromethane;~~

Z. Chloromethyl methyl ether, 107-30-2;

AA. ~~2-Chloronaphthalene~~ beta-Chloronaphthalene, 91-58-7;

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BB. ~~2-Chlorophenol~~ o-Chlorophenol, 95-57-8;

CC. 1-(o-Chlorophenyl)thiourea, 5344-82-1;

DD. ~~3-Chloropropene (allyl chloride)~~ Chloroprene, 126-99-8;

EE. 3-Chloropropionitrile, 542-76-7;

FF. Chromium and compounds not otherwise specified in this list, 7440-47-3;

GG. Chrysene, 218-01-9;

HH. Citrus red No. 2, 6358-53-8;

II. Coal tars, 8005-45-2;

JJ. Copper cyanide, 544-92-3;

KK. Creosote, 8001-58-9;

LL. Cresols (Cresylic acid), 1319-77-3;

MM. Crotonaldehyde, 4170-30-3;

NN. Cyanides (soluble salts and complexes) not otherwise specified in this list, ...;

OO. Cyanogen, 460-19-5;

PP. Cyanogen bromide, 506-68-3;

QQ. Cyanogen chloride, 506-77-4;

RR. Cycasin, 14901-08-7;

SS. 2-Cyclohexyl-4,6-dinitrophenol, 131-89-5; and

TT. Cyclophosphamide, 50-18-0.

Subp. ~~4.~~ 5. **"D" constituents.** Hazardous constituents beginning with the letter D are as follows:

A. 2,4-D, salts and esters, 94-75-7;

B. Daunomycin, 20830-81-3;

~~B.~~ C. DDD ~~(1,1-(2,2-dichloroethylidene) bis- 4-chlorobenzene)~~, 72-54-8;

~~C.~~ D. DDE ~~(Ethylene, 1,1-dichloro-2,2-bis (4-chlorophenyl)-)~~, 72-55-9;

~~D.~~ E. DDT ~~(1,1'-(2,2,2-trichloroethylidene) bis- 4-chlorobenzene)~~, 50-29-3;

~~E.~~ F. Diallate, 2303-16-4;

~~F.~~ G. Dibenz[a,h]acridine, 226-36-8;

~~G.~~ H. Dibenz[a,j]acridine, 224-42-0;

~~H.~~ I. Dibenz[a,h]anthracene, 53-70-3;

~~I.~~ J. 7H-Dibenzo[c,g]carbazole, 194-59-2;

~~J.~~ K. Dibenzo[a,e]pyrene, 192-65-4;

~~K.~~ L. Dibenzo[a,h]pyrene, 189-64-0;

~~L.~~ M. Dibenzo[a,i]pyrene, 189-55-9;

~~M.~~ N. 1,2-Dibromo-3-chloropropane, 96-12-8;

~~N. 1,2-Dibromoethane;~~

O. ~~Dibromomethane;~~

~~P. Di-n-butyl phthalate~~ Dibutylphthalate, 84-74-2;

~~Q.~~ P. o-Dichlorobenzene, 95-50-1;

~~R.~~ Q. m-Dichlorobenzene, 541-73-1;

~~S.~~ R. p-Dichlorobenzene, 106-46-7;

~~T.~~ S. Dichlorobenzene not otherwise specified in this list, 25321-22-6;

~~U.~~ T. 3,3'-Dichlorobenzidine, 91-94-1;

~~V.~~ U. 1,4-Dichloro-2-butene, 764-41-0;

~~W.~~ V. Dichlorodifluoromethane, 75-71-8;

~~X. 1,1-Dichloroethane;~~

~~Y. 1,2-Dichloroethane;~~

~~Z.~~ W. ~~trans-1,2-Dichloroethene~~ 1,2-Dichloroethylene, 156-60-5;

~~AA.~~ X. Dichloroethylene not otherwise specified in this list, 25323-30-2;

~~BB.~~ Y. 1,1-Dichloroethylene, 75-35-4;

~~CC. Dichloromethane;~~

~~DD.~~ Z. 2,4-Dichlorophenol, 120-83-2;

~~EE.~~ AA. 2,6-Dichlorophenol, 87-65-0;

~~FF. 2,4-Dichlorophenoxyacetic acid, salts and esters (2,4-D);~~

~~GG.~~ BB. Dichlorophenylarsine, 696-28-6;

~~HH.~~ CC. Dichloropropane not otherwise specified in this list, 26638-19-7;

~~II. 1,2-Dichloropropane;~~

~~JJ.~~ DD. Dichloropropanol not otherwise specified in this list, 26545-73-3;

~~KK.~~ EE. Dichloropropene not otherwise specified in this list, 26952-23-8;

~~LL.~~ FF. 1,3-Dichloropropene, 542-75-6;

~~MM.~~ GG. Dieldrin, 60-57-1;

~~NN.~~ HH. 1,2:3,4-Diepoxybutane, 1464-53-5;

~~OO.~~ II. Diethylarsine, 692-42-2;

~~PP.~~ JJ. 1,4-Diethyleneoxide, 123-91-1;

KK. N,N'-Diethylhydrazine, 1615-80-1;

~~QQ.~~ LL. O,O-Diethyl S-methyl ~~ester of phosphorodithioic acid~~ dithiophosphate, 3288-58-2;

~~RR.~~ MM. ~~O,O-Diethylphosphoric acid, O-p-nitrophenyl ester~~ Diethyl-p-nitro phenyl phosphate, 311-45-5;

~~SS.~~ NN. Diethylphthalate, 84-66-2;

~~TT.~~ OO. ~~O,O-Diethyl O-(2-pyrazinyl)phosphorothioate~~ O,O-Diethyl O-pyrazinyl phosphorothioate, 297-97-2;

~~UU.~~ PP. ~~Diethylstilbestrol~~ Diethylstilbesterol, 56-53-1;

~~VV.~~ QQ. Dihydrosafrole, 94-58-6;

~~WW.~~ RR. 3,4-Dihydroxy-alpha-(methylamino)methyl benzyl alcohol, 329-65-7;

~~XX.~~ SS. Diisopropylfluorophosphate (DFP), 55-91-4;

~~YY.~~ TT. Dimethoate, 60-51-5;

~~ZZ.~~ UU. 3,3'-Dimethoxybenzidine, 119-90-4;

~~AAA.~~ VV. p-Dimethylaminoazobenzene, 60-11-7;

~~BBB.~~ WW. 7,12-Dimethylbenz[a]anthracene, 57-97-6;

~~CCC.~~ XX. 3,3'-Dimethylbenzidine, 119-93-7;

~~DDD.~~ YY. Dimethylcarbamoyl chloride, 79-44-7;

~~EEE.~~ ZZ. 1,1-Dimethylhydrazine, 57-14-7;

~~FFF.~~ AAA. 1,2-Dimethylhydrazine, 540-73-8;

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~~GGG. 3,3-Dimethyl-1-(methylthio)-2- butanone-O-[(methylamino) carbonyl oxime];~~

~~HHH.~~ BBB. alpha, alpha-Dimethylphenethylamine, 122-09-8;

~~III.~~ CCC. 2,4-Dimethylphenol, 105-67-9;

~~JJJ.~~ DDD. Dimethylphthalate, 131-11-3;

~~KKK.~~ EEE. Dimethyl sulfate, 77-78-1;

~~LLL.~~ FFF. Dinitrobenzene not otherwise specified in this list, 25154-54-5;

~~MMM.~~ GGG. 4,6-Dinitro-o- cresol and salts, 534-52-1;

~~NNN.~~ HHH. 2,4-Dinitrophenol, 51-28-5;

~~OOO.~~ III. 2,4-Dinitrotoluene, 121-14-2;

~~PPP.~~ JJJ. 2,6-Dinitro toluene, 606-20-2;

KKK. Dinoseb, 88-85-7;

~~QQQ.~~ LLL. Di-n-octylphthalate, 117-84-0;

~~RRR. 1,4-Dioxane;~~

~~SSS.~~ MMM. Diphenylamine, 122-39-4;

~~TTT.~~ NNN. 1,2-Diphenylhydrazine, 122-66-7;

~~UUU.~~ OOO. Di-n-propylnitrosamine, 621-64-7;

~~VVV.~~ PPP. Disulfoton, 298-04-4; and

~~WWW.~~ QQQ. ~~2,4-Dithiobiuret~~ Dithiobiuret, 541-53-7.

Subp. ~~5.~~ 6. **"E" constituents.** Hazardous constituents beginning with the letter E are as follows:

A. Endosulfan, 115-29-7;

B. Endothal, 145-73-3;

C. Endrin ~~and metabolites~~, 72-20-8;

~~C.~~ D. Ethyl carbamate, 51-79-6;

~~D.~~ E. Ethyl cyanide, 107-12-0;

~~E.~~ F. Ethylenebisdithiocarbamic acid, salts and esters, 111-54-6;

G. Ethylene dibromide, 106-93-4;

H. Ethylene dichloride, 107-06-2;

~~F.~~ I. Ethylene glycol monoethyl ether (Ethanol, 2-ethoxy), 110-80-5;

~~G.~~ J. Ethyleneimine, 151-56-4;

~~H.~~ K. Ethylene oxide, 75-21-8;

~~I.~~ L. Ethylenethiourea, 96-45-7;

M. Ethylidene dichloride, 75-34-3;

~~J.~~ N. Ethyl methacrylate, 97-63-2; and

~~K.~~ O. Ethylmethane sulfonate, 62-50-0.

Subp. ~~6.~~ 7. **"F" constituents.** Hazardous constituents beginning with the letter F are as follows:

A. Famphur, 52-85-7;

B. Fluoranthene, 206-44-0;

~~B.~~ C. Fluorine, 7782-41-4;

~~C. 2-Fluoroacetamide~~ D. Fluoroacetamide, 640-19-7;

~~D.~~ E. Fluoroacetic acid, sodium salt, 62-74-8; and

~~E.~~ F. Formaldehyde~~; and~~, 50-00-0

~~F. Formic acid~~.

Subp. ~~7.~~ 8. **"G" constituents.** Hazardous constituents beginning with the letter G are as follows:

Glycidylaldehyde, 765-34-4.

Subp. ~~8.~~ 9. **"H" constituents.** Hazardous constituents beginning with the letter H are as follows:

A. Halomethane not otherwise specified in this list, ...;

B. Heptachlor, 76-44-8;

C. Heptachlor epoxide (alpha, beta, and gamma isomers), 1024-57-3;

D. Hexachlorobenzene, 118-74-1;

E. Hexachlorobutadiene, 87-68-3;

~~F. Hexachlorocyclohexane (all isomers);~~

~~G.~~ Hexachlorocyclopentadiene, 77-47-4;

~~H.~~ G. Hexachlorodibenzo-p-dioxins, ...;

~~I.~~ H. Hexachlorodibenzofurans, ...;

~~J.~~ I. Hexachloroethane, 67-72-1;

~~K. 1,2,3,4,10,10-Hexachloro-1,4,4a,5,8,8a- hexahydro-1,4:5,8-endo, endo-dimethanonaphthalene;~~

~~L.~~ J. Hexachlorophene, 70-30-4;

~~M.~~ K. Hexachloropropene, 1888-71-7;

~~N.~~ L. Hexaethyltetraphosphate, 757-58-4;

~~O.~~ M. Hydrazine, 302-01-2;

~~P.~~ N. Hydrogen cyanide (Hydrocyanic acid), 74-90-8;

~~Q.~~ O. Hydrogen fluoride (Hydrofluoric acid), 7664-39-3; and

~~R.~~ P. Hydrogen sulfide~~; and~~, 7783-06-4

~~S. Hydroxydimethylarsine oxide~~.

Subp. ~~9.~~ 10. **"I" constituents.** Hazardous constituents beginning with the letter I are as follows:

A. Indeno(1,2,3cd)pyrene, 193-39-5;

~~B. Iodomethane;~~

~~C.~~ Iron dextran, 9004-66-4;

~~D. Isocyanic acid, methyl ester;~~

~~E.~~ C. Isobutyl alcohol, 78-83-1; ~~and~~

D. Isodrin, ...; and

~~F.~~ E. Isosafrole, 120-58-1.

Subp. ~~10.~~ 11. **"K" constituents.** Hazardous constituents beginning with the letter K are as follows: Kepone, 143-50-0.

Subp. ~~11.~~ 12. **"L" constituents.** Hazardous constituents beginning with the letter L are as follows:

A. Lasiocarpine, 303-34-4;

B. Lead and compounds not otherwise specified in this list, 7439-92-1;

C. Lead acetate, 301-04-2;

D. Lead phosphate, 7446-27-7; ~~and~~

E. Lead subacetate, 1335-32-6; and

F. Lindane, 58-89-9.

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Subp. ~~12.~~ 13. **"M" constituents.** Hazardous constituents beginning with the letter M are as follows:

A. Maleic anhydride, 108-31-6;

B. Maleic hydrazide, 123-33-1;

C. Malononitrile, 109-77-3;

D. Melphalan, 148-82-3;

E. Mercury fulminate, 628-86-4;

F. Mercury and compounds not otherwise specified in this list, 7439-97-6;

G. Methacrylonitrile, 126-98-7;

H. ~~Methanethiol;~~

~~I.~~ Methapyrilene, 91-80-5;

~~J.~~ I. Methomyl, 16752-77-5;

~~K.~~ J. Methoxychlor, 72-43-5;

K. Methyl bromide, 74-83-9;

L. ~~2-Methylaziridine~~ Methyl chloride, 74-87-3;

M. Methylchlorocarbonate, 79-22-1;

N. Methyl chloroform, 71-55-6;

~~M.~~ O. 3-Methylcholanthrene, 56-49-5;

~~N. Methyl chlorocarbonate;~~

~~O.~~ P. 4,4'-Methylenebis(2-chloroaniline), 101-14-4;

Q. Methylene bromide, 74-95-3;

R. Methylene chloride, 75-09-2;

~~P.~~ S. Methyl ethyl ketone (MEK), 78-93-3;

T. Methyl ethyl ketone peroxide, 1338-23-4;

~~Q.~~ U. Methyl hydrazine, 60-34-4;

V. Methyl iodide, 74-88-4;

W. Methyl isocyanate, 624-83-9;

~~R.~~ X. 2-Methyllactonitrile, 75-86-5;

~~S.~~ Y. Methyl methacrylate, 80-62-6;

~~T.~~ Z. Methyl methanesulfonate, 66-27-3;

~~U. 2-Methyl-2-(methylthio)propionaldehyde- o-(methylcarbonyl) oxime;~~

~~V. N-Methyl-N'-nitro-N-nitrosoguanidine;~~

~~W.~~ AA. Methyl parathion, 298-00-0;

~~X.~~ BB. Methylthiouracil, 56-04-2; ~~and~~

CC. Mitomycin C, 50-07-7;

DD. MNNG, 70-25-7; and

~~Y.~~ EE. Mustard gas, 505-60-2.

Subp. ~~13.~~ 14. **"N" constituents.** Hazardous constituents beginning with the letter N are as follows:

A. Naphthalene, 91-20-3;

B. 1,4-Naphthoquinone, 130-15-4;

C. ~~1-Naphthylamine~~ alpha-Naphthylamine, 134-32-7;

D. ~~2-Naphthylamine~~ beta-Naphthylamine, 91-59-8;

E. ~~1-Naphthyl-2-thiourea~~ alpha-Naphthylthiourea, 86-88-4;

F. Nickel and compounds not otherwise specified in this list, 7440-02-0;

G. Nickel carbonyl, 13463-39-3;

H. Nickel cyanide, 557-19-7;

I. Nicotine and salts, 54-11-5;

J. Nitric oxide, 10102-43-9;

K. p-Nitroaniline, 100-01-6;

L. Nitrobenzene, 98-95-3;

M. Nitrogen dioxide, 10102-44-0;

N. Nitrogen mustard and hydrochloride salt, 51-75-2;

O. Nitrogen mustard N-oxide and hydrochloride salt, 126-85-2;

P. Nitroglycerin, 55-63-0;

Q. ~~4-Nitrophenol~~ P-Nitrophenol, 100-02-7;

R. 2-Nitropropane (Propane, 2-nitro), 79-46-9;

S. 4-Nitroquinoline-1-oxide, 56-57-5;

T. Nitrosamine not otherwise specified in this list, 35576-91-1;

U. N-Nitrosodi-n-butylamine, 924-16-3;

V. N-Nitrosodiethanolamine, 1116-54-7;

W. N-Nitrosodiethylamine, 55-18-5;

X. N-Nitrosodimethylamine, 62-75-9;

Y. N-Nitroso-N-ethyl urea, 759-73-9;

Z. N-Nitrosomethylethylamine, 10595-95-6;

AA. N-Nitroso-N-methylurea, 684-93-5;

BB. N-Nitroso-N-methylurethane, 615-53-2;

CC. N-Nitrosomethylvinylamine, 4549-40-0;

DD. N-Nitrosomorpholine, 59-89-2;

EE. N-Nitrosonornicotine, 16543-55-8;

FF. N-Nitrosopiperidine, 100-75-4;

GG. N-Nitrosopyrrolidine, 930-55-2;

HH. N-Nitrososarcosine, 13256-22-9; and

II. 5-Nitro-o-toluidine, 99-55-8.

Subp. ~~14.~~ 15. **"O" constituents.** Hazardous constituents beginning with the letter O are as follows:

A. Octamethylpyrophosphoramide, 152-16-9; and

B. Osmium tetroxide~~; and~~, 20816-12-0

~~C. 7-Oxabicyclo[2.2.1]heptane-2,3-dicarboxylic acid~~.

Subp. ~~15.~~ 16. **"P" constituents.** Hazardous constituents beginning with the letter P are as follows:

A. Paraldehyde, 123-63-7;

B. Parathion, 56-38-2;

C. Pentachlorobenzene, 608-93-5;

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D. Pentachlorodibenzo-p-dioxins, ...;

E. Pentachlorodibenzofurans, ...;

F. Pentachloroethane, 76-01-7;

G. Pentachloronitrobenzene (PCNB), 82-68-8;

H. Pentachlorophenol, 87-86-5;

I. Phenacetin, 62-44-2;

J. Phenol, 108-95-2;

K. Phenylenediamine, 25265-76-3;

L. Phenylmercury acetate, 62-38-4;

M. ~~N-Phenylthiourea~~ Phenylthiourea, 103-85-5;

N. Phorate, 298-02-2;

O. Phosgene, 75-44-5;

~~O.~~ P. Phosphine, 7803-51-2;

~~P. Phosphorodithioic acid, O,O-diethyl S-[(ethylthio)methyl]ester (Phorate);~~

~~Q. Phosphorothioic acid, O,O-dimethyl, O-[p-(dimethylamino- sulfonyl)phenyl] ester;~~

~~R.~~ Phthalic acid esters not otherwise specified in this list, ...;

~~S.~~ R. Phthalic anhydride, 85-44-9;

~~T.~~ S. 2-Picoline, 109-06-8;

~~U.~~ T. Polychlorinated ~~biphenyl~~ biphenyls not otherwise specified in this list, ...;

~~V.~~ U. Potassium cyanide, 151-50-8;

~~W.~~ V. Potassium silver cyanide, 506-61-6;

~~X.~~ W. Pronamide, 23950-58-5;

~~Y.~~ X. 1,3-Propane sultone, 1120-71-4;

~~Z.~~ Y. n-Propylamine, 107-10-8;

Z. Propargyl alcohol, 107-19-7;

AA. Propylene dichloride, 78-87-5;

BB. 1,2-Propylenimine, 75-55-8;

~~AA.~~ CC. Propylthiouracil, 51-52-5; and

~~BB. 2-Propyn-1-ol; and~~

~~CC.~~ DD. Pyridine, 110-86-1.

Subp. ~~16.~~ 17. **"R" constituents.** Hazardous constituents beginning with the letter R are as follows:

A. ~~Reserpine~~ Reserpinen, 50-55-5; and

B. Recorcinol, 108-46-3.

Subp. ~~17.~~ 18. **"S" constituents.** Hazardous constituents beginning with the letter S are as follows:

A. Saccharin and salts, 81-07-2;

B. Safrole, 94-59-7;

C. Selenium dioxide (Selenious acid), 7783-00-8;

D. Selenium and compounds not otherwise specified in this list, 7782-49-2;

E. Selenium sulfide, 7446-34-6;

F. Selenourea, 630-10-4;

G. Silver and compounds not otherwise specified in this list, 7440-22-4;

H. Silver cyanide, 506-64-9;

I. Silvex (2,4,5-TP), 93-72-1;

J. Sodium cyanide, 143-33-9;

~~J.~~ K. Streptozotocin, 18883-66-4;

~~K.~~ L. Strontium sulfide, 1314-96-1; and

~~L.~~ M. Strychnine and salts, 57-24-9.

Subp. ~~18.~~ 19. **"T" constituents.** Hazardous constituents beginning with the letter T are as follows:

A. 1,2,4,5-Tetrachlorobenzene, 95-94-3;

B. 2,3,7,8-Tetrachlorodibenzo-p-dioxin (TCDD), 1746-01-6;

C. Tetrachlorodibenzo-p-dioxins ~~not otherwise specified in this list~~, ...;

D. Tetrachlorodibenzofurans, ...;

E. Tetrachloroethane not otherwise specified in this list, 25322-20-7;

F. 1,1,1,2-Tetrachloroethane, 630-20-6;

G. 1,1,2,2-Tetrachloroethane, 79-34-5;

H. Tetrachloroethylene, 127-18-4;

I. ~~Tetrachloromethane;~~

~~J.~~ 2,3,4,6-Tetrachlorophenol, 58-90-2;

~~K.~~ J. Tetraethyldithiopyrophosphate, 3689-24-5;

~~L.~~ K. Tetraethyl lead, 78-00-2;

~~M.~~ L. Tetraethylpyrophosphate, 107-49-3;

~~N.~~ M. Tetranitromethane, 509-14-8;

~~O.~~ N. Thallium and compounds not otherwise specified in this list, 7440-28-0;

~~P.~~ O. Thallic oxide, 1314-32-5;

~~Q.~~ P. Thallium (I) acetate, 563-68-8;

~~R.~~ Q. Thallium (I) carbonate, 6533-73-9;

~~S.~~ R. Thallium (I) chloride, 7791-12-0;

~~T.~~ S. Thallium (I) nitrate, 10102-45-1;

~~U.~~ T. Thallium ~~selenide~~ selenite, 12039-52-0;

~~V.~~ U. Thallium (I) sulfate, 10031-59-1;

~~W.~~ V. Thioacetamide, 62-55-5;

W. Thiofanox, 39196-18-4;

X. Thiomethanol, 74-93-1;

Y. Thiophenol, 108-98-5;

~~X.~~ Z. Thiosemicarbazide, 79-19-6;

~~Y.~~ AA. Thiourea, 62-56-6;

~~Z.~~ BB. ~~Thiuram~~ Thiram, 137-26-8;

~~AA.~~ CC. Toluene, 108-88-3;

~~BB.~~ DD. Toluenediamine, ~~N.O.S.~~ not otherwise specified in this list, 25376-45-8;

~~CC.~~ EE. 2,4-Toluenediamine, 95-80-7;

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~~DD.~~ FF. 2,6-Toluenediamine, 823-40-5;

~~EE.~~ GG. 3,4-Toluenediamine, 496-72-0;

HH. Toluene diisocyanate, 584-84-9;

II. p-Toluidine, 106-49-0;

~~FF.~~ JJ. o-Toluidine hydrochloride, 636-21-5;

~~GG. Tolylene diisocyanate;~~

~~HH.~~ KK. Toxaphene, 8001-35-2;

~~II. Tribromomethane;~~

~~JJ.~~ LL. 1,2,4-Trichlorobenzene, 120-82-1;

~~KK. 1,1,1-Trichloroethane;~~

~~LL.~~ MM. 1,1,2-Trichloroethane, 79-00-5;

~~MM.~~ NN. ~~Trichloroethene~~ Trichloroethylene, 79-01-6;

~~NN.~~ OO. Trichloromethanethiol, 75-70-7;

~~OO.~~ PP. Trichloromonofluoromethane, 75-69-4;

~~PP.~~ QQ. 2,4,5-Trichlorophenol, 95-95-4;

~~QQ.~~ RR. 2,4,6-Trichlorophenol, 88-06-2;

~~RR.~~ SS. 2,4,5-Trichlorophenoxyacetic acid (2,4,5-T), 93-76-5;

~~SS. 2,4,5-Trichlorophenoxypropionic acid (2,4,5-TP) (Silvex);~~

TT. Trichloropropane not otherwise specified in this list, ...;

UU. 1,2,3-Trichloropropane, 96-18-4;

VV. 0,0,0-Triethyl phosphorothioate, 126-68-1;

WW. sym-Trinitrobenzene, 99-35-4;

XX. Tris(1-azridinyl)phosphine sulfide, 52-24-4;

YY. Tris(2,3-dibromopropyl) phosphate, 126-72-7; and

ZZ. Trypan blue, 72-57-1.

Subp. ~~19.~~ 20. **"U" constituents.** Hazardous constituents beginning with the letter U are as follows:

A. Uracil mustard, 66-75-1; and

B. Undecamethylenediamine,N,N'-bis(2-chlorobenzyl)-, dihydrochloride, 2056-25-9.

Subp. ~~20.~~ 21. **"V" constituents.** Hazardous constituents beginning with the letter V are as follows:

A. ~~Vanadic acid, ammonium salt;~~

~~B.~~ Vanadium pentoxide, 1314-62-1; and

~~C.~~ B. Vinyl chloride, 75-01-4.

Subp. 22. **"W" constituents.** Hazardous constituents beginning with the letter W are as follows: Warfarin, 81-81-2.

Subp. ~~21.~~ 23. **"Z" constituents.** Hazardous constituents beginning with the letter Z are as follows:

A. Zinc cyanide, 557-21-1; and

B. Zinc phosphide, 1314-84-7.

Rule as Proposed (all new material)

7045.0143 GROUNDWATER PROTECTION HAZARDOUS CONSTITUENTS LIST.

Subpart 1. **Scope.** For the purposes of the groundwater protection requirements in parts 7001.0640, subpart 1, item D, subitem (2); and 7045.0484, subparts 12, item H, subitem (2), and 13, item E, the hazardous constituents are listed with their corresponding Chemical Abstract Service registry numbers in subparts 2 to 27. Where "total" is entered for the Chemical Abstract Service registry number, all species in the groundwater that contain this element are included.

Subp. 2. **"A" constituents.** Hazardous constituents beginning with the letter A are as follows:

A. Acenaphthene, 83-32-9;

B. Acenaphthylene, 208-96-8;

C. Acetone, 67-64-1;

D. Acetophenone, 98-86-2;

E. Acetonitrile; Methyl cyanide, 75-05-8;

F. 2-Acetylaminofluorene; 2-AAF, 53-96-3;

G. Acrolein, 107-02-8;

H. Acrylonitrile, 107-13-1;

I. Aldrin, 309-00-2;

J. Allyl chloride, 107-05-1;

K. 4-Aminobiphenyl, 92-67-1;

L. Aniline, 62-53-3;

M. Anthracene, 120-12-7;

N. Antimony, (Total);

O. Aramite, 140-57-8; and

P. Arsenic, (Total).

Subp. 3. **"B" constituents.** Hazardous constituents beginning with the letter B are as follows:

A. Barium, (Total);

B. Benzene, 71-43-2;

C. Benzo[a]anthracene; Benzanthracene, 56-55-3;

D. Benzo[b]fluoranthene, 205-99-2;

E. Benzo[k]fluoranthene, 207-08-9;

F. Benzo[ghi]perylene, 191-24-2;

G. Benzo[a]pyrene, 50-32-8;

H. Benzyl alcohol, 100-51-6;

I. Beryllium, (Total);

J. alpha-BHC, 319-84-6;

K. beta-BHC, 319-85-7;

L. delta-BHC, 319-86-8;

M. gamma-BHC; Lindane, 58-89-9;

N. Bis(2-chloroethoxy)methane, 111-91-1;

O. Bis(2-chloroethyl)ether, 111-44-4;

P. Bis(2-chloro-1-methylethyl) ether; 2,2'-Dichlorodiisopropyl ether, 108-60-1;

Q. Bis(2-ethylhexyl)phthalate, 117-81-7;

R. Bromodichloromethane, 75-27-4;

S. Bromoform; Tribromomethane, 75-25-2;

T. 4-Bromophenyl phenyl ether, 101-55-3; and

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U. Butyl benzyl phthalate; Benzyl butyl phthalate, 85-68-7.

Subp. 4. **"C" constituents.** Hazardous constituents beginning with the letter C are as follows:

A. Cadmium, (Total);

B. Carbon disulfide, 75-15-0;

C. Carbon tetrachloride, 56-23-5;

D. Chlordane, 57-74-9;

E. p-Chloroaniline, 106-47-8;

F. Chlorobenzene, 108-90-7;

G. Chlorobenzilate, 510-15-6;

H. p-Chloro-m-cresol, 59-50-7;

I. Chloroethane; Ethyl chloride, 75-00-3;

J. Chloroform, 67-66-3;

K. 2-Chloronaphthalene, 91-58-7;

L. 2-Chlorophenol, 95-57-8;

M. 4-Chlorophenyl phenyl ether, 7005-72-3;

N. Chloroprene, 126-99-8;

O. Chromium, (Total);

P. Chrysene, 218-01-9;

Q. Cobalt, (Total);

R. Copper, (Total);

S. m-Cresol, 108-39-4;

T. o-Cresol, 95-48-7;

U. p-Cresol, 106-44-5; and

V. Cyanide, 57-12-5.

Subp. 5. **"D" constituents.** Hazardous constituents beginning with the letter D are as follows:

A. 2,4-D; 2,4-Dichlorophenoxyacetic acid, 94-75-7;

B. 4,4'-DDD, 72-54-8;

C. 4,4'-DDE, 72-55-9;

D. 4,4'-DDT, 50-29-3;

E. Diallate, 2303-16-4;

F. Dibenz[a,h]anthracene, 53-70-3;

G. Dibenzofuran, 132-64-9;

H. Dibromochloromethane; Chlorodibromomethane, 124-48-1;

I. 1,2-Dibromo-3-chloropropane; DBCP, 96-12-8;

J. 1,2-Dibromoethane; Ethylene dibromide, 106-93-4;

K. Di-n-butyl phthalate, 84-74-2;

L. -Dichlorobenzene, 95-50-1;

M. m-Dichlorobenzene, 541-73-1;

N. p-Dichlorobenzene, 106-46-7;

O. 3,3'-Dichlorobenzidine, 91-94-1;

P. trans-1,4-Dichloro-2-butene, 110-57-6;

Q. Dichlorodifluoromethane, 75-71-8;

R. 1,1-Dichloroethane, 75-34-3;

S. 1,2-Dichloroethane; Ethylene dichloride, 107-06-2;

T. 1,1-Dichloroethylene; Vinylidene chloride, 75-35-4;

U. trans-1,2-Dichloroethylene, 156-60-5;

V. 2,4-Dichlorophenol, 120-83-2;

W. 2,6-Dichlorophenol, 87-65-0;

X. 1,2-Dichloropropane, 78-87-5;

Y. cis-1,3-Dichloropropene, 10061-01-5;

Z. trans-1,3-Dichloropropene, 10061-02-6;

AA. Dieldrin, 60-57-1;

BB. Diethyl phthalate, 84-66-2;

CC. 0,0-Diethyl 0-2-pyrazinyl phosphorothioate; Thionazin, 297-97-2;

DD. Dimethoate, 60-51-5;

EE. p-(Dimethylamino)azobenzene, 60-11-7;

FF. 7,12-Dimethylbenz[a]anthracene, 57-97-6;

GG. 3,3'-Dimethylbenzidine, 119-93-7;

HH. alpha, alpha-Dimethylphenethylamine, 122-09-8;

II. 2,4-Dimethylphenol, 105-67-9;

JJ. Dimethyl phthalate, 131-11-3;

KK. m-Dinitrobenzene, 99-65-0;

LL. 4,6-Dinitro-o-cresol, 534-52-1;

MM. 2,4-Dinitrophenol, 51-28-5;

NN. 2,4-Dinitrotoluene, 121-14-2;

OO. 2,6-Dinitrotoluene, 606-20-2;

PP. Dinoseb; DNBP; 2-sec-Butyl-4,6-dinitrophenol, 88-85-7;

QQ. Di-n-octyl phthalate, 117-84-0;

RR. 1,4-Dioxane, 123-91-1;

SS. Diphenylamine, 122-39-4; and

TT. Disulfoton, 298-04-4.

Subp. 6. **"E" constituents.** Hazardous constituents beginning with the letter E are as follows:

A. Endosulfan I, 959-98-8;

B. Endosulfan II, 33213-65-9;

C. Endosulfan sulfate, 1031-07-8;

D. Endrin, 72-20-8;

E. Endrin aldehyde, 7421-93-4;

F. Ethylbenzene, 100-41-4;

G. Ethyl methacrylate, 97-63-2; and

H. Ethyl methanesulfonate, 62-50-0.

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Subp. 7. **"F" constituents.** Hazardous constituents beginning with the letter F are as follows:

A. Famphur, 52-85-7;

B. Fluoranthene, 206-44-0; and

C. Fluorene, 86-73-7.

Subp. 9. **"H" constituents.** Hazardous constituents beginning with the letter H are as follows:

A. Heptachlor, 76-44-8;

B. Heptachlor epoxide, 1024-57-3;

C. Hexachlorobenzene, 118-74-1;

D. Hexachlorobutadiene, 87-68-3;

E. Hexachlorocyclopentadiene, 77-47-4;

F. Hexachloroethane, 67-72-1;

G. Hexachlorophene, 70-30-4;

H. Hexachloropropene, 1888-71-7; and

I. 2-Hexanone, 591-78-6.

Subp. 10. **"I" constituents.** Hazardous constituents beginning with the letter I are as follows:

A. Indeno(1,2,3-cd)pyrene, 193-39-5;

B. Isobutyl alcohol, 78-83-1;

C. Isodrin, 465-73-6;

D. Isophorone, 78-59-1; and

E. Isosafrole, 120-58-1.

Subp. 12. **"K" constituents.** Hazardous constituents beginning with the letter K are as follows: Kepone, 143-50-0.

Subp. 13. **"L" constituents.** Hazardous constituents beginning with the letter L are as follows: Lead, (Total).

Subp. 14. **"M" constituents.** Hazardous constituents beginning with the letter M are as follows:

A. Mercury, (Total);

B. Methacrylonitrile, 126-98-7;

C. Methapyrilene, 91-80-5;

D. Methoxychlor, 72-43-5;

E. Methyl bromide; Bromomethane, 74-83-9;

F. Methyl chloride; Chloromethane, 74-87-3;

G. 3-Methylcholanthrene, 56-49-5;

H. Methylene bromide; Dibromomethane, 74-95-3;

I. Methylene chloride; Dichloromethane, 75-09-2;

J. Methyl ethyl ketone; MEK, 78-93-3;

K. Methyl iodide; Iodomethane, 74-88-4;

L. Methyl methacrylate, 80-62-6;

M. Methyl methanesulfonate, 66-27-3;

N. 2-Methylnaphthalene, 91-57-6;

O. Methyl parathion; Parathion methyl, 298-00-0; and

P. 4-Methyl-2-pentanone; Methyl isobutyl ketone, 108-10-1.

Subp. 15. **"N" constituents.** Hazardous constituents beginning with the letter N are as follows:

A. Naphthalene, 91-20-3;

B. 1,4-Naphthoquinone, 130-15-4;

C. 1-Naphthylamine, 134-32-7;

D. 2-Naphthylamine, 91-59-8;

E. Nickel, (Total);

F. o-Nitroaniline, 88-74-4;

G. m-Nitroaniline, 99-09-2;

H. p-Nitroaniline, 100-01-6;

I. Nitrobenzene, 98-95-3;

J. o-Nitrophenol, 88-75-5;

K. p-Nitrophenol, 100-02-7;

L. 4-Nitroquinoline 1-oxide, 56-57-5;

M. N-Nitrosodi-n-butylamine, 924-16-3;

N. N-Nitrosodiethylamine, 55-18-5;

O. N-Nitrosodimethylamine, 62-75-9;

P. N-Nitrosodiphenylamine, 86-30-6;

Q. N-Nitrosodipropylamine; Di-n-propylnitrosamine, 621-64-7;

R. N-Nitrosomethyl ethylamine, 10595-95-6;

S. N-Nitrosomorpholine, 59-89-2;

T. N-Nitrosopiperidine, 100-75-4;

U. N-Nitrosopyrrolidine, 930-55-2; and

V. 5-Nitro-o-toluidine, 99-55-8.

Subp. 17. **"P" constituents.** Hazardous constituents beginning with the letter P are as follows:

A. Parathion, 56-38-2;

B. Polychlorinated biphenyls; PCBs, 1336-36-3;

C. Polychlorinated dibenzo-p-dioxins; PCDDs, ...;

D. Polychlorinated dibenzofurans; PCDFs, ...;

E. Pentachlorobenzene, 608-93-5;

F. Pentachloroethane, 76-01-7;

G. Pentachloronitrobenzene, 82-68-8;

H. Pentachlorophenol, 87-86-5;

I. Phenacetin, 62-44-2;

J. Phenanthrene, 85-01-8;

K. Phenol, 108-95-2;

L. p-Phenylenediamine, 106-50-3;

M. Phorate, 298-02-2;

N. 2-Picoline, 109-06-8;

O. Pronamide, 23950-58-5;

P. Propionitrile; Ethyl cyanide, 107-12-0;

Q. Pyrene, 129-00-0; and

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R. Pyridine, 110-86-1.

Subp. 20. **"S" constituents.** Hazardous constituents beginning with the letter S are as follows:

A. Safrole, 94-59-7;

B. Selenium, (Total);

C. Silver, (Total);

D. Silvex; 2,4,5-TP, 93-72-1;

E. Styrene, 100-42-5; and

F. Sulfide, 18496-25-8.

Subp. 21. **"T" constituents.** Hazardous constituents beginning with the letter T are as follows:

A. 2,4,5-T; 2,4,5-Trichlorophenoxyacetic acid, 93-76-5;

B. 2,3,7,8-TCDD; 2,3,7,8-Tetrachlorodibenzo-p-dioxin, 1746-01-6;

C. 1,2,4,5-Tetrachlorobenzene, 95-94-3;

D. 1,1,1,2-Tetrachloroethane, 630-20-6;

E. 1,1,2,2-Tetrachloroethane, 79-34-5;

F. Tetrachloroethylene; Perchloroethylene; Tetrachloroethene, 127-18-4;

G. 2,3,4,6-Tetrachlorophenol, 58-90-2;

H. Tetraethyl dithiopyrophosphate; Suifotepp, 3689-24-5;

I. Thallium, (Total);

J. Tin, (Total);

K. Toluene, 108-88-3;

L. o-Toluidine, 95-53-4;

M. Toxaphene, 8001-35-2;

N. 1,2,4-Trichlorobenzene, 120-82-1;

O. 1,1,1-Trichloroethane; Methylchloroform, 71-55-6;

P. 1,1,2-Trichloroethane, 79-00-5;

Q. Trichloroethylene; Trichloroethene, 79-01-6;

R. Trichlorofluoromethane, 75-69-4;

S. 2,4,5-Trichlorophenol, 95-95-4;

T. 2,4,6-Trichlorophenol, 88-06-2;

U. 1,2,3-Trichloropropane, 96-18-4;

V. 0,0,0-Triethyl phosphorothioate, 126-68-1; and

W. sym-Trinitrobenzene, 99-35-4.

Subp. 23. **"V" constituents.** Hazardous constituents beginning with the letter V are as follows:

A. Vanadium, (Total);

B. Vinyl acetate, 108-05-4; and

C. Vinyl chloride, 75-01-4.

Subp. 25. **"X" constituents.** Hazardous constituents beginning with the letter X are as follows: Xylene(total), 1330-20-7.

Subp. 27. **"Z" constituents.** Hazardous constituents beginning with the letter Z are as follows: Zinc, (Total).

Rules as Proposed

7045.0484 GROUNDWATER PROTECTION.

Subpart 1. to 11. [Unchanged.]

Subp. 12. **Detection monitoring program.** An owner or operator required to establish a detection monitoring program under this part shall perform the following:

A. to G. [Unchanged.]

H. If the owner or operator determines that there is a statistically significant increase for monitoring parameters or hazardous constituents specified under item A, or item E, subitem (2), where applicable, at any monitoring well at the compliance point, the owner or operator shall:

(1) [Unchanged.]

(2) Immediately sample the groundwater in all monitoring wells and determine ~~the concentration of all~~ whether hazardous constituents identified in the list in part 7045.0143 are present and, if they are present, determine the concentration for each.

(3) Determine a background ~~values~~ value for ~~all~~ each hazardous ~~constituents~~ constituent that has been found at the compliance point under subitem (2), as follows:

(a) to (c) [Unchanged.]

(4) [Unchanged.]

(5) Immediately institute a compliance monitoring program as specified in the permit and, within 90 days, submit to the agency an application for permit modification if it is necessary to revise the compliance monitoring program to meet the requirements of subpart 13. The application must include the following information:

(a) an identification of the concentration of ~~any~~ each hazardous ~~constituents~~ constituent found in the groundwater at each monitoring well at the compliance point;

(b) to (d) [Unchanged.]

I. to K. [Unchanged.]

Subp. 13. **Compliance monitoring program.** An owner or operator required to establish a compliance monitoring program under this part shall perform the following:

A. to D. [Unchanged.]

E. The owner or operator shall analyze samples from all monitoring wells at the compliance point ~~for all~~ to determine whether hazardous constituents identified in the list in part 7045.0143 are present and, if they are present, determine the concentration of each. The analysis must be conducted at least annually to determine whether additional part 7045.0143 hazardous constituents ~~other than those specified under item D~~ are present in the monitoring wells. The owner or operator shall report the concentrations of all hazardous constituents to the commissioner within seven days after completion of the analysis. The agency shall require a permit modification to include additional hazardous constituents, which have been detected in the groundwater, in all subsequent quarterly groundwater monitoring under item D.

F. to K. [Unchanged.]

Subp. 14. [Unchanged.]

7045.0494 NOTICE TO LOCAL LAND AUTHORITY.

Subpart 1. [Unchanged.]

Subp. 2. **Post-closure notices.** Within 60 days after certification of closure of each hazardous waste disposal unit, the owner or operator shall submit to the local zoning authority or the authority with jurisdiction over local land use and to the commissioner a record of the type, location, and quantity of hazardous waste disposed of within each cell or other disposal unit of the facility. For hazardous wastes disposed of before January 12, 1981, the owner or operator shall comply with all requirements of Code of Federal Regulations, title 40, section 264.119 (1983). The owner or operator shall identify the type, location, and quantity of the waste to the best of his or her knowledge and in accordance with any records he or she has kept. A change in the type, location, or quantity of hazardous waste disposed of within each cell or area of the facility that occurs after the survey plat and record of waste have been filed must be reported to the local zoning authority or the authority with jurisdiction over local land use and to the commissioner.

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7045.0518 LIABILITY REQUIREMENTS.

Subpart 1. **Coverage for sudden accidental occurrences.** An owner or operator of a hazardous waste treatment, storage, or disposal facility, or a group of facilities, shall demonstrate financial responsibility for bodily injury and property damage to third parties caused by sudden accidental occurrences arising from operations of the facility or group of facilities. The owner or operator shall have and maintain liability coverage for sudden accidental occurrences in the amount of at least $1,000,000 per occurrence with an annual aggregate of at least $2,000,000, exclusive of legal defense costs. This liability coverage may be demonstrated in one of the following ways:

A. [Unchanged.]

B. An owner or operator may meet the requirements of this part by passing a financial test or using the corporate guarantee for liability coverage as specified in ~~subpart~~ subparts 6 and 7.

C. An owner or operator may demonstrate the required liability coverage through use of ~~both~~ the financial test ~~and~~, insurance, the corporate guarantee, a combination of the financial test and insurance, or a combination of the corporate guarantee and insurance, as these mechanisms are specified in this part. The amounts of coverage demonstrated must total at least the minimum amounts required by subpart 1.

Subp. 2. **Coverage for nonsudden accidental occurrences.** An owner or operator of a surface impoundment, landfill, or land treatment facility which is used to manage hazardous waste, or a group of such facilities, shall demonstrate financial responsibility for bodily injury and property damage to third parties caused by nonsudden accidental occurrences arising from operations of the facility or group of facilities. The owner or operator shall have and maintain liability coverage for nonsudden accidental occurrences in the amount of at least $3,000,000 per occurrence with an annual aggregate of at least $6,000,000, exclusive of legal defense costs. This liability coverage may be demonstrated in one of the following ways:

A. [Unchanged.]

B. An owner or operator may meet the requirements of this part by passing a financial test or using the corporate guarantee for liability coverage as specified in ~~subpart~~ subparts 6 and 7.

C. An owner or operator may demonstrate the required liability coverage through use of ~~both~~ the financial test ~~and~~, insurance, the corporate guarantee, a combination of the financial test and insurance, or a combination of the corporate guarantee and insurance, as these mechanisms are specified in this part. The amounts of coverage must total at least the minimum amounts required by subpart 2.

D. [Unchanged.]

Subp. 3. to 6. [Unchanged.]

Subp. 7. **Corporate guarantee for liability coverage.** The corporate guarantee for liability coverage is as follows:

A. Subject to item B, an owner or operator may meet the requirements of this part by obtaining a written corporate guarantee. The guarantor must be the parent corporation of the owner or operator. The guarantor must meet the requirements for owners or operators in subpart 6. The wording of the corporate guarantee must be identical to the wording specified in part 7045.0524, subpart 8a. The guarantee must be signed by two corporate officers of the parent corporation. A corporate resolution authorizing the parent corporation to provide the corporate guarantee for the subsidiary must be attached to the corporate guarantee. A certified copy of the corporate guarantee must accompany the items sent to the commissioner as provided in subpart 6, item E. The terms of the corporate guarantee must provide that:

(1) if the owner or operator fails to satisfy a judgment based on a determination of liability for bodily injury or property damage to third parties caused by sudden or nonsudden accidental occurrences, or both, as the case may be, arising from the operation of facilities covered by this corporate guarantee, or fails to pay an amount agreed to in settlement of claims arising from or alleged to arise from the injury or damage, the guarantor will do so up to the limits of coverage; and

(2) the corporate guarantee will remain in force unless the guarantor sends notice of cancellation by certified mail to the owner or operator and to the commissioner. This guarantee may not be terminated unless and until the commissioner approves alternate liability coverage complying with this part and/or part 7045.0620.

B. A corporate guarantee may be used to satisfy the requirements of this part only if:

(1) in the case of corporations incorporated in the United States, the attorney general or insurance commissioner of the state in which the guarantor is incorporated and of each state in which a facility covered by the guarantee is located has submitted a written statement to the commissioner and the United States Environmental Protection Agency that a corporate guarantee executed as described in this part and part 7045.0524, subpart 8a, is a legally valid and enforceable obligation in that state; and

(2) in the case of corporations incorporated outside the United States, the non-United States corporation has identified

a registered agent for service of process in each state in which a facility covered by the guarantee is located and in the state in which it has its principal place of business, and the attorney general or insurance commissioner of each state in which a facility covered by the guarantee is located and the state in which the guarantor corporation has its principal place of business, has submitted a written statement to the commissioner and the United States Environmental Protection Agency that a corporate guarantee executed as described in this part and part 7045.0524, subpart 8a, is a legally valid and enforceable obligation in that state.

7045.0524 WORDING OF INSTRUMENTS.

Subpart 1. to 5. [Unchanged.]

Subp. 6. **Letter from chief financial officer for corrective action, closure, and/or post-closure care.** A letter from the chief financial officer as specified in part 7045.0504, subpart 7; 7045.0508, subpart 7; 7045.0514, subpart 7; 7045.0612, subpart 6; or 7045.0616, subpart 6 must be worded as specified in this subpart, except that instructions in brackets must be replaced with the relevant information and the brackets deleted.

LETTER FROM CHIEF FINANCIAL OFFICER FOR CORRECTIVE ACTION, CLOSURE, AND/OR POST-CLOSURE CARE

[Agency Commissioner]

Minnesota Pollution Control Agency

I am the chief financial officer of [name and address of firm]. This letter is in support of this firm's use of the financial test to demonstrate financial assurance, as specified in Minnesota Rules, parts 7045.0498 to 7045.0524 and 7045.0608 to 7045.0624.

[Fill out the following five paragraphs regarding facilities and associated cost estimates. If your firm has no facilities that belong in a particular paragraph, write "None" in the space indicated. For each facility, include its identification number, name, address, and current corrective action, closure, and/or post-closure cost estimates. Identify each cost estimate as to whether it is for corrective action, closure, or post-closure care.]

1. to 4. [Unchanged.]

5. This firm is the owner or operator of the following underground injection control (UIC) facilities for which financial assurance for plugging and abandonment is required under Code of Federal Regulations, title 40, part 144. The current closure cost estimates as required by Code of Federal Regulations, title 40, section 144.62 are shown for each facility.

This firm [insert "is required" or "is not required"] to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on [month, day]. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed fiscal year, ended [date].

[Fill in Alternative I if the criteria of Minnesota Rules, part 7045.0504, subpart 7, item B; 7045.0508, subpart 7, item B; 7045.0514, subpart 7, item B; 7045.0612, subpart 6, item B; 7045.0616, subpart 6, item B are used. Fill in Alternative II if the criteria of Minnesota Rules, part 7045.0504, subpart 7, item C; 7045.0508, subpart 7, item C; 7045.0514, subpart 7, item C; or 7045.0612, subpart 6, item C; or 7045.0616, subpart 6, item C are used.]

ALTERNATIVE I

1. Sum of current corrective action, closure, and post-closure cost estimate [total of all cost estimates shown in the five paragraphs above]	$ _____
*2. Total liabilities [if any portion of the corrective action, closure, or post-closure cost estimates is included in total liabilities, you may deduct the amount of that portion from this line and add that amount to lines 3 and 4].	$ _____
*3. Tangible net worth	$ _____
*4. Net worth	$ _____

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*5.	Current assets	$ _____
*6.	Current liabilities	$ _____
7.	Net working capital [line 5 minus line 6]	$ _____
*8.	The sum of net income plus depreciation, depletion, and amortization	$ _____
*9.	Total assets in United States (required only if less than 90 percent of firm's assets are located in United States)	$ _____

		YES	NO
10.	Is line 3 at least $10,000,000?	_____	_____
11.	Is line 3 at least 6 times line 1?	_____	_____
12.	Is line 7 at least 6 times line 1?	_____	_____
*13.	Are at least 90 percent of firm's assets located in the United States? If not, complete line 14	_____	_____
14.	Is line 9 at least 6 times line 1?	_____	_____
15.	Is line 2 divided by line 4 less than 2.0?	_____	_____
16.	Is line 8 divided by line 2 greater than 0.1?	_____	_____
17.	Is line 5 divided by line 6 greater than 1.5?	_____	_____

ALTERNATIVE II

1.	Sum of current corrective action, closure, and post-closure cost estimates [total of all cost estimates shown in the ~~four~~ five paragraphs above]	$ _____
2.	Current bond rating of most recent issuance of this firm and name of rating service	_____
3.	Date of issuance of bond	_____
4.	Date of maturity of bond	_____
*5.	Tangible net worth [if any portion of the corrective action, closure, and post-closure cost estimates is included in "total liabilities" on your firm's financial statements, you may add the amount of that portion to this line]	$ _____
*6.	Total assets in United States (required only if less than 90 percent of firm's assets are located in United States)	$ _____

		YES	NO
7.	Is line 5 at least $10,000,000?	_____	_____
8.	Is line 5 at least 6 times line 1?	_____	_____
*9.	Are at least 90 percent of firm's assets located in United States? If not, complete line 10	_____	_____
10.	Is line 6 at least 6 times line 1?	_____	_____

I hereby certify that the wording of this letter is identical to the wording specified in Minnesota Rules, part 7045.0524, subpart 6, as such rules were constituted on the date shown immediately below.

[SIGNATURE]

[NAME]

[TITLE]

[DATE]

Subp. 7. **Letter from chief financial officer for liability coverage.** A letter from the chief financial officer as specified in part 7045.0518, subpart 6 or 7045.0620, subpart 5 must be worded as specified in this subpart, except that instructions in brackets must be replaced with the relevant information and the brackets deleted.

LETTER FROM CHIEF FINANCIAL OFFICER FOR LIABILITY COVERAGE OR LIABILITY COVERAGE, CORRECTIVE ACTION, CLOSURE, AND/OR POST-CLOSURE CARE

[Agency Commissioner]

Minnesota Pollution Control Agency

I am the chief financial officer of [~~owner's or operator's~~ firm's name and address]. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage [insert "and corrective action, closure, and/or post-closure care" if applicable] as specified in Minnesota Rules, parts 7045.0498 to 7045.0524 and 7045.0608 to 7045.0624.

[Fill out the following paragraph regarding facilities and liability coverage. If there are no facilities that belong in a particular paragraph, write "None" in the space indicated. For each facility, include its identification number, name, and address.]

The ~~owner or operator~~ firm identified above is the owner or operator of the following facilities for which liability coverage for [insert "sudden" or "nonsudden" or "both sudden and nonsudden"] accidental occurrences is being demonstrated through the financial test specified in Minnesota Rules, parts 7045.0498 to 7045.0524 and 7045.0608 to 7045.0624: _____.

The firm identified above guarantees, through the corporate guarantee specified in Minnesota Rules, parts 7045.0498 to 7045.0524 and 7045.0608 to 7045.0624, liability coverage for [insert "sudden" or "nonsudden" or "both sudden and nonsudden"] accidental occurrences at the following facilities owned or operated by the following subsidiaries of the firm: _____.

[If you are using the financial test to demonstrate coverage of both liability and corrective action, closure, and post-closure care, fill in the following five paragraphs regarding facilities and associated corrective action, closure, and post-closure cost estimates. If there are no facilities that belong in a particular paragraph, write "None" in the space indicated. For each facility, include its identification number, name, address, and current corrective action, closure, and/or post-closure cost estimates. Identify each cost estimate as to whether it is for corrective action, closure, or post-closure care.]

1. The ~~owner or operator~~ firm identified above owns or operates the following facilities for which financial assurance for corrective action, closure, or post-closure care is demonstrated through the financial test specified in Minnesota Rules, parts 7045.0498 to 7045.0524 and 7045.0608 to 7045.0624. The current corrective action, closure, and/or post-closure cost estimates covered by the test are shown for each facility: _____.

2. The ~~owner or operator~~ firm identified above guarantees, through the corporate guarantee specified in Minnesota Rules, part 7045.0498 to 7045.0524 and 7045.0608 to 7045.0624, the corrective action, closure, and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the corrective action, closure, or post-closure care so guaranteed are shown for each facility: _____.

3. In states other than Minnesota, this ~~owner or operator~~ firm is demonstrating financial assurance for the corrective action, closure, or post-closure care of the following facilities either to the United States Environmental Protection Agency through the use of the financial test specified in Code of Federal Regulations, title 40, parts 264 or 265, subpart H, or to an authorized state through the use of a test equivalent or substantially equivalent to the specified financial test. The current corrective action, closure, and/or post-closure cost estimates covered by such a test are shown for each facility: _____.

4. The ~~owner or operator~~ firm identified above owns or operates the following hazardous waste management facilities for which financial assurance for corrective action, if required, closure, or, if a disposal facility, post-closure care, is not demonstrated either to the United States Environmental Protection Agency, or a state through the financial test or any other financial assurance mechanism specified in Code of Federal Regulations, title 40, parts 264 or 265, subpart H, or equivalent or substantially equivalent state mechanisms. The current corrective action, closure, and/or post-closure cost estimates not covered by such financial assurance are shown for each facility: _____.

5. The ~~owner or operator~~ firm identified above owns or operates the following underground injection control (UIC) facilities for which financial assurance for plugging and abandonment is required under Code of Federal Regulations, title 40, part 144. The current closure cost estimates as required by Code of Federal Regulations, title 40, section 144.62 are shown for each facility: _____.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

This ~~owner or operator~~ firm [insert "is required" or "is not required"] to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this ~~owner or operator~~ firm ends on [month, day]. The figures for the following items marked with an asterisk are derived from this ~~owner's or operator's~~ firm's independently audited, year-end financial statements for the latest completed fiscal year, ended [date].

[Fill in Part A if you are using the financial test to demonstrate coverage only for the liability requirements.]

Part A. Liability Coverage for Accidental Occurrences.

[Fill in Alternative I if the criteria of Minnesota Rules, part 7045.0518, subpart 6, item B or 7045.0620, subpart 5, item B are used. Fill in Alternative II if the criteria of Minnesota Rules, part 7045.0518, subpart 6, item C or 7045.0620, subpart 5, item C are used.]

ALTERNATIVE I

1.	Amount of annual aggregate liability coverage to be demonstrated	$ _____
*2.	Current assets	$ _____
*3.	Current liabilities	$ _____
4.	Net working capital (line 2 minus line 3)	$ _____
*5.	Tangible net worth	$ _____
*6.	If less than 90 percent of assets are located in the United States, give total United States assets	$ _____
		YES NO
7.	Is line 5 at least $10,000,000?	_____ _____
8.	Is line 4 at least 6 times line 1?	_____ _____
9.	Is line 5 at least 6 times line 1?	_____ _____
*10.	Are at least 90 percent of assets located in the United States? If not, complete line 11	_____ _____
11.	Is line 6 at least 6 times line 1?	_____ _____

ALTERNATIVE II

1.	Amount of annual aggregate liability coverage to be demonstrated	$ _____
2.	Current bond rating of most recent issuance and name of rating service	_____
3.	Date of issuance of bond	_____
4.	Date of maturity of bond	_____
*5.	Tangible net worth	$ _____
*6.	Total assets in United States (required only if less than 90 percent of assets located in the United States)	$ _____
		YES NO
7.	Is line 5 at least $10,000,000?	_____ _____
8.	Is line 5 at least 6 times line 1?	_____ _____
*9.	Are at least 90 percent of assets located in the United States? If not, complete line 10	_____ _____
10.	Is line 6 at least 6 times line 1?	_____ _____

Part B. Corrective Action, Closure, or Post-Closure Care and Liability Coverage.

[Fill in Alternative I if the criteria of Minnesota Rules, parts 7045.0504, subpart 7, item B; 7045.0508, subpart 7, item B; 7045.0514, subpart 7, item B; and 7045.0518, subpart 6, item B are used or if the criteria of Minnesota Rules, parts 7045.0612, subpart 6, item B or 7045.0616, subpart 6, item B; and 7045.0620, subpart 5, item B are used. Fill in Alternative II if the criteria of Minnesota Rules, parts 7045.0504, subpart 7, item C; 7045.0508, subpart 7, item C; 7045.0514, subpart 7, item C; and 7045.0518, subpart 6, item C are used or if the criteria of Minnesota Rules, parts 7045.0612, subpart 6, item C; 7045.0616, subpart 6, item C; and 7045.0620, subpart 5, item C are used.]

ALTERNATIVE I

1.	Sum of current corrective action, closure, and post-closure cost estimates (total of all cost estimates listed above)	$ _____
2.	Amount of annual aggregate liability coverage to be demonstrated	$ _____
3.	Sum of lines 1 and 2	$ _____
*4.	Total liabilities (if any portion of your current corrective action, closure, or post-closure cost estimates is included in your total liabilities, you may deduct that portion from this line and add that amount to lines 5 and 6)	$ _____
*5.	Tangible net worth	$ _____
*6.	Net worth	$ _____
*7.	Current assets	$ _____
*8.	Current liabilities	$ _____
9.	Net working capital (line 7 minus line 8)	$ _____
*10.	The sum of net income plus depreciation, depletion, and amortization	$ _____
*11.	Total assets in United States (required only if less than 90 percent of assets are located in the United States)	$ _____

		YES	NO
12.	Is line 5 at least $10,000,000?	_____	_____
13.	Is line 5 at least 6 times line 3?	_____	_____
14.	Is line 9 at least 6 times line 3?	_____	_____
*15.	Are at least 90 percent of assets located in the United States? If not, complete line 16	_____	_____
16.	Is line 11 at least 6 times line 3?	_____	_____
17.	Is line 4 divided by line 6 less than 2.0?	_____	_____
18.	Is line 10 divided by line 4 greater than 0.1?	_____	_____
19.	Is line 7 divided by line 8 greater than 1.5?	_____	_____

ALTERNATIVE II

1.	Sum of current corrective action, closure, and post-closure cost estimates (total of all cost estimates listed above)	$ _____
2.	Amount of annual aggregate liability coverage to be demonstrated	$ _____
3.	Sum of lines 1 and 2	$ _____
4.	Current bond rating of most recent issuance and name of rating service	_____
5.	Date of issuance of bond	_____
6.	Date of maturity of bond	_____
*7.	Tangible net worth (if any portion of the current corrective action, closure, or post-closure cost estimates is included in "total liabilities" on your financial statements you may add that portion to this line)	$ _____

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **ADOPTED RULES SECTION** — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

*8. Total assets in the United States (required only if less than 90 percent of assets are located in the United States)	$ _____	
	YES	NO
9. Is line 7 at least $10,000,000?	_____	_____
10. Is line 7 at least 6 times line 3?	_____	_____
*11. Are at least 90 percent of assets located in the United States? If not, complete line 12	_____	_____
12. Is line 8 at least 6 times line 3?	_____	_____

I hereby certify that the wording of this letter is identical to the wording specified in Minnesota Rules, part 7045.0524, subpart 7, as the rules were constituted on the date shown immediately below.

[SIGNATURE]

[NAME]

[TITLE]

[DATE]

Subp. 8. [Unchanged.]

Subp. 8a. **Corporate guarantee for liability coverage.** A corporate guarantee as specified in part 7045.0518, subpart 7, or 7045.0620, subpart 6, must be worded as follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted:

CORPORATE GUARANTEE FOR LIABILITY COVERAGE

Guarantee made this [date] by [name of guaranteeing entity], a business corporation organized under the laws of [if incorporated within the United States, insert "the State of ....." and insert name of state; if incorporated outside the United States, insert the name of the country in which incorporated, the principal place of business within the United States, and the name and address of the registered agent in the state of the principal place of business], referred to in this guarantee as the guarantor. This guarantee is made on behalf of our subsidiary [owner or operator] of [business address], to any and all third parties who have sustained or may sustain bodily injury or property damage caused by [sudden and/or nonsudden] accidental occurrences arising from operation of the facility(ies) covered by this guarantee.

Recitals

1. Guarantor meets or exceeds the financial test criteria and agrees to comply with the reporting requirements for guarantors as specified in Minnesota Rules, parts 7045.0518, subpart 7, and 7045.0620, subpart 6.

2. [Owner or operator] owns or operates the following hazardous waste management facility(ies) covered by this guarantee: [List for each facility: EPA Identification Number, name, and address; and if guarantor is incorporated outside the United States, list the name and address of the guarantor's registered agent in each state.] This corporate guarantee satisfies RCRA third-party liability requirements for [insert "sudden" or "nonsudden" or "both sudden and nonsudden"] accidental occurrences in above-named owner or operator facilities for coverage in the amount of [insert dollar amount] for each occurrence and [insert dollar amount] annual aggregate.

3. For value received from [owner or operator], guarantor guarantees to any and all third parties who have sustained or may sustain bodily injury or property damage caused by [sudden and/or nonsudden] accidental occurrences arising from operations of the facility(ies) covered by this guarantee that in the event that [owner or operator] fails to satisfy a judgment or award based on a determination of liability for bodily injury or property damage to third parties caused by [sudden and/or nonsudden] accidental occurrences, arising from the operation of the above-named facilities, or fails to pay an amount agreed to in settlement of a claim arising from or alleged to arise from such injury or damage, the guarantor will satisfy such judgment(s), award(s), or settlement agreement(s), up to the limits of coverage identified above.

4. Guarantor agrees that if, at the end of any fiscal year before termination of this guarantee, the guarantor fails to meet the financial test criteria, guarantor shall send within 90 days, by certified mail, notice to the commissioner and to [owner or operator] that (s)he intends to provide alternate liability coverage as specified in Minnesota Rules, parts 7045.0518 and 7045.0620, as applicable, in the name of [owner or operator]. Within 120 days after the end of that fiscal year, the guarantor shall establish the liability coverage unless [owner or operator] has done so.

5. The guarantor agrees to notify the commissioner by certified mail of a voluntary or involuntary proceeding under Title 11 (bankruptcy), United States Code, naming guarantor as debtor, within ten days after commencement of the proceeding.

6. Guarantor agrees that within 30 days after being notified by the commissioner of a determination that guarantor no longer meets the financial test criteria or that (s)he is disallowed from continuing as a guarantor, (s)he shall establish alternate liability coverage as specified in Minnesota Rules, part 7045.0518 or 7045.0620 in the name of [owner or operator], unless [owner or operator] has done so.

7. Guarantor reserves the right to modify this agreement to take into account amendment or modification of the liability requirements established by Minnesota Rules, parts 7045.0518 and 7045.0620, but the modification becomes effective only if the commissioner does not disapprove the modification within 30 days of receipt of notification of the modification.

8. Guarantor agrees to remain bound under this guarantee for so long as [owner or operator] must comply with the applicable requirements of Minnesota Rules, parts 7045.0518 and 7045.0620 for the above-listed facility(ies), except as provided in paragraph 9 of this agreement.

9. Guarantor may terminate this guarantee by sending notice by certified mail to the commissioner and to [owner or operator] but this guarantee may not be terminated unless and until [owner or operator] obtains, and the commissioner approves alternate liability coverage complying with Minnesota Rules, parts 7045.0518 and/or 7045.0620.

10. Guarantor hereby expressly waives notice of acceptance of this guarantee by any party.

11. Guarantor agrees that this guarantee is in addition to and does not affect any other responsibility or liability of the guarantor with respect to the covered facilities.

12. Exclusions

This corporate guarantee does not apply to:

A. Bodily injury or property damage for which the owner or operator is obliged to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that the owner or operator would be obligated to pay in the absence of the contract or agreement.

B. Any obligation of the owner or operator under a workers' compensation, disability benefits, or unemployment compensation law or any similar law.

C. Bodily injury to:

(1) an employee of the owner or operator arising from, and in the course of, employment by the owner or operator; or

(2) the spouse, child, parent, brother, or sister of that employee as a consequence of, or arising from, and in the course of, employment by the owner or operator.

This exclusion applies whether the owner or operator is liable as an employer or in any other capacity. This exclusion also applies to any obligation to share damages with or repay another person who must pay damages because of the injury to persons identified in item C.

D. Bodily injury or property damage arising out of the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle, or watercraft.

E. Property damage to:

(1) any property owned, rented, or occupied by the owner or operator;

(2) premises that are sold, given away, or abandoned by the owner or operator if the property damage arises out of any part of those premises;

(3) property loaned to the owner or operator;

(4) personal property in the care, custody, or control of the owner or operator; and

(5) that particular part of real property on which the owner or operator or any contractors or subcontractors working directly or indirectly on behalf of the owner or operator are performing operations, if the property damage arises out of these operations.

I hereby certify that the wording of the guarantee is identical to the wording specified in Minnesota Rules, part 7045.0524, subpart 8a.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

Effective date: .....

[Name of guarantor]

[Authorized signatures for guarantor]

[Names of persons signing]

[Titles of persons signing (Two corporate officers must sign for parent corporation.)]

Corporate resolution attached [(Attach resolution adopted by parent corporation authorizing parent corporation to provide the corporate guarantee for subsidiary)]

Signature of witness or notary:

Subp. 9. and 10. [Unchanged.]

7045.0602 POST-CLOSURE CARE AND USE OF PROPERTY.

Subpart 1. and 2. [Unchanged.]

Subp. 3. **Post-closure use of property.** Post-closure use of property on or in which hazardous wastes remain after closure must never be allowed by the owner or operator to disturb the integrity of the final cover, liners, or any other components of any containment system or the function of the facility's monitoring system, unless the owner or operator can demonstrate to the commissioner either in the post-closure plan or by ~~protection~~ petition that the disturbance:

A. and B. [Unchanged.]

Subp. 4. [Unchanged.]

7045.0610 COST ESTIMATE FOR FACILITY CLOSURE.

Subpart 1. **Cost estimate requirements.** The owner or operator shall prepare a detailed written estimate, in current dollars, of the cost of closing the facility in accordance with the closure plan in part 7045.0594 and applicable closure requirements in parts 7045.0626, subpart 8; 7045.0628, subpart 5; 7045.0630, subpart 6; 7045.0632, subpart 7; 7045.0634, subpart 6; 7045.0638, subpart 4; 7045.0640, subpart 5; and 7045.0642, subpart 5. The closure cost estimate must equal the cost of closure at the point in the facility's operating life when the extent and manner of its operation would make closure the most expensive, as indicated by its closure plan. The closure cost shall be estimated as follows:

A. [Unchanged.]

B. The closure cost estimate may not incorporate any salvage value that may be realized with the ~~scale~~ sale of hazardous wastes, facility structures or equipment, land, or other assets associated with the facility at the time of partial or final closure.

C. [Unchanged.]

Subp. 2. to 4. [Unchanged.]

7045.0620 LIABILITY REQUIREMENTS.

Subpart 1. **Coverage for sudden accidental occurrences.** An owner or operator of a hazardous waste treatment, storage, or disposal facility, or a group of these facilities, shall demonstrate financial responsibility for bodily injury and property damage to third parties caused by sudden accidental occurrences arising from operations of the facility or group of facilities. The owner or operator shall have and maintain liability coverage for sudden accidental occurrences in the amount of at least $1,000,000 per occurrence with an annual aggregate of at least $2,000,000, exclusive of legal defense costs. This liability coverage may be demonstrated in one of three ways, as specified in items A, B, and C:

A. [Unchanged.]

B. An owner or operator may meet the requirements of this ~~rule~~ part by passing a financial test or using the corporate guarantee for liability coverage as specified in ~~subpart~~ subparts 5 and 6.

C. An owner or operator may demonstrate the required liability coverage through use of ~~both~~ the financial test ~~and~~, insurance, the corporate guarantee, a combination of the financial test and insurance, or a combination of the corporate guarantee and insurance as these mechanisms are specified in this part. The amounts of coverage demonstrated must total at least the minimum amounts required by subpart 1.

Subp. 2. **Coverage for nonsudden accidental occurrences.** An owner or operator of a surface impoundment, landfill, or land treatment facility which is used to manage hazardous waste, or a group of these facilities, shall demonstrate financial responsibility for bodily damage and property damage to third parties caused by nonsudden accidental occurrences arising from operations of the

facility or group of facilities. The owner or operator shall have and maintain liability coverage for nonsudden accidental occurrences in the amount of at least $3,000,000 per occurrence with an annual aggregate of at least $6,000,000, exclusive of legal defense costs. This liability coverage may be demonstrated in one of three ways as specified in items A, B, and C:

A. [Unchanged.]

B. An owner or operator may meet the requirements of this ~~rule~~ part by passing a financial test or using the corporate guarantee for liability coverage as specified in ~~subpart~~ subparts 5 and 6.

C. An owner or operator may demonstrate the required liability coverage through use of ~~both~~ the financial test ~~and~~, insurance, the corporate guarantee, a combination of the financial test and insurance, or a combination of the corporate guarantee and insurance as these mechanisms are specified in this part. The amounts of coverage must total at least the minimum amounts required by subpart 1.

D. and E. [Unchanged.]

Subp. 3. to 5. [Unchanged.]

Subp. 6. **Corporate guarantee for liability coverage.** The corporate guarantee for liability coverage is as follows:

A. Subject to item B, an owner or operator may meet the requirements of this part by obtaining a written corporate guarantee. The guarantor must be the parent corporation of the owner or operator. The guarantee must meet the requirements for owners or operators in subpart 5. The wording of the corporate guarantee must be identical to the wording specified in part 7045.0524, subpart 8a. The guarantee must be signed by two corporate officers of the parent corporation. A corporate resolution authorizing the parent corporation to provide the corporate guarantee for the subsidiary must be attached to the guarantee. A certified copy of the corporate guarantee must accompany the items sent to the commissioner as specified in subpart 5, item E. The terms of the corporate guarantee must provide that:

(1) if the owner or operator fails to satisfy a judgment based on a determination of liability for bodily injury or property damage to third parties caused by sudden or nonsudden accidental occurrences, or both, as the case may be, arising from the operation of facilities covered by this corporate guarantee, or fails to pay an amount agreed to in settlement of claims arising from or alleged to arise from such injury or damage, the guarantor will do so up to the limits of coverage; and

(2) the corporate guarantee will remain in force unless the guarantor sends notice of cancellation by certified mail to the owner or operator and to the commissioner. This guarantee may not be terminated unless and until the commissioner approves alternate liability coverage complying with this part and/or part 7045.0518.

B. A corporate guarantee may be used to satisfy the requirements of this part only if:

(1) in the case of corporations incorporated in the United States, the attorney general or insurance commissioner of the state in which the guarantor is incorporated and of each state in which a facility covered by the guarantee is located has submitted a written statement to the commissioner and the United States Environmental Protection Agency that a corporate guarantee executed as described in this part and part 7045.0524, subpart 8a, is a legally valid and enforceable obligation in that state; and

(2) in the case of corporations incorporated outside the United States, the non-United States corporation has identified a registered agent for service of process in each state in which a facility covered by the guarantee is located and in the state in which it has its principal place of business, and the attorney general or insurance commissioner of each state in which a facility covered by the guarantee is located and the state in which the guarantor corporation has its principal place of business, has submitted a written statement to the commissioner and the United States Environmental Protection Agency that a corporate guarantee executed as described in this part and part 7045.0524, subpart 8a, is a legally valid and enforceable obligation in that state.

7045.0630 SURFACE IMPOUNDMENTS.

Subpart 1. to 5. [Unchanged.]

Subp. 6. **Closure and post-closure.** The requirements of closure and post-closure are as follows:

A. At closure, the owner or operator may elect to remove from the impoundment or decontaminate any standing liquids, waste and waste residues, ~~the liner~~ contaminated containment system components including liners, if any, ~~and~~ underlying and surrounding contaminated soil, and structures and equipment contaminated with waste and leachate.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

B. If the owner or operator removes or decontaminates all the impoundment materials described in item A ~~or can demonstrate that none of the materials listed in item A remaining at any stage of removal are hazardous waste~~, the impoundment is not further subject to the requirements of parts 7045.0552 to 7045.0642. At closure and throughout the operating period, unless the owner or operator can demonstrate that any waste removed from the surface impoundment is not a hazardous waste, he or she becomes a generator of hazardous waste and must manage it in accordance with all applicable requirements of parts 7045.0205 to 7045.0397 and 7045.0552 to 7045.0642.

C. If the owner or operator does not remove or decontaminate all the impoundment materials described in item A, ~~or does not make the demonstration described in item B,~~ he or she shall close the impoundment and provide post-closure care as for a landfill under parts 7045.0594 to 7045.0606 and 7045.0638, subpart 4. ~~If necessary to support the final cover specified in the approved closure plan, the owner or operator shall treat remaining liquids, residues, and soils by removal of liquids, drying, or other means.~~, including the following:

(1) eliminate free liquids by removing liquid wastes or solidifying the remaining wastes and waste residues;

(2) stabilize remaining wastes to a bearing capacity sufficient to support the final cover; and

(3) cover the surface impoundment with a final cover designed and constructed to provide long-term minimization of the migration of liquids through the closed impoundment, function with minimum maintenance, promote drainage and minimize erosion or abrasion of the cover, accommodate settling and subsidence so that the cover's integrity is maintained, and have a permeability less than or equal to the permeability of any bottom liner system or natural subsoils present.

D. In addition to the requirements of parts 7045.0594 to 7045.0606 and 7045.0638, subpart 4, during the post-closure care period, the owner or operator of a surface impoundment in which wastes, waste residues, or contaminated materials remain after closure in accordance with item C shall:

(1) maintain the integrity and effectiveness of the final cover, including making repairs to the cover as necessary to correct the effects of settling, subsidence, erosion, or other events;

(2) maintain and monitor the groundwater monitoring system and comply with all other applicable requirements of part 7045.0590; and

(3) prevent run-on and run-off from eroding or otherwise damaging the final cover.

The closure requirements under part 7045.0638, subpart 4, will vary with the amount and nature of the residues remaining, if any, and the degree of contamination of the underlying and surrounding soil. The commissioner may vary post-closure requirements, according to part 7045.0602, subpart 1.

Subp. 7. and 8. [Unchanged.]

Pollution Control Agency

Proposed Permanent Rules Relating to Low-Level Radioactive Waste Generator Fees

Notice of Intent to Adopt Rule Amendment Without a Public Hearing

Notice is hereby given that the Minnesota Pollution Control Agency (Agency) intends to adopt the above-entitled rule amendment without a public hearing following the procedures set forth in the Administrative Procedure Act for adopting rules without a public hearing in *Minnesota Statutes* §§ 14.22 to 14.28 (1986). The Agency's authority to adopt the rule amendment is set forth in *Minnesota Statutes* § 116C.834 (1986).

All persons have until 4:30 p.m. on June 16, 1988, to submit comments in support of or in opposition to the proposed rule amendment or any part or subpart of the rule amendment. Comment is encouraged. Each comment should identify the portion of the proposed rule amendment addressed, the reason for the comment, and any change proposed.

Any person may make a written request for a public hearing on the rule amendment within the comment period. If 25 or more persons submit a written request for a public hearing within the comment period, a public hearing will be held unless a sufficient number withdraw their requests in writing. Any person requesting a public hearing should state his or her name and address, and is encouraged to identify the portion of the proposed rule amendment addressed, the reason for the request, and any change proposed. If a public hearing is required, the Agency will proceed pursuant to *Minnesota Statutes* §§ 14.131 to 14.20 (1986).

Comments or written requests for a public hearing must be submitted to:

Dagmar Romano
Minnesota Pollution Control Agency
520 Lafayette Road North
St. Paul, Minnesota 55155
(612) 296-7319

The proposed rule amendment may be modified if the modifications are supported by data and views submitted to the Agency and do not result in a substantial change in the proposed rule amendment as noticed.

The proposed rule amendment, if adopted, will increase fees for generators who ship 1,000 cubic feet or more of low-level radioactive waste per year to a facility for disposal. The proposed rule amendment is published below. One free copy of the rule amendment is available upon request from Dagmar Romano at the address and telephone number stated above.

A Statement of Need and Reasonableness that describes the need for and reasonableness of the proposed rule amendment and identifies the data and information relied upon to support the proposed rule amendment has been prepared and is available from Dagmar Romano upon request.

You are hereby advised, pursuant to *Minnesota Statutes* § 14.115 (1986), "Small business considerations in rulemaking," that the proposed rule amendment will have no adverse effect on small businesses.

If no hearing is required, upon adoption of the rule amendment, the rule amendment and the required supporting documents will be submitted to the Attorney General for review as to legality and form to the extent form relates to legality. Any person may request notification of the date of submission to the Attorney General. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the rule amendment as adopted, must submit a written request to Dagmar Romano.

Gerald L. Willet
Commissioner

Rules as Proposed

7042.0030 LOW-LEVEL RADIOACTIVE WASTE GENERATOR FEES.

Subpart 1. [Unchanged.]

Subp. 2. **Amount of fees.** A generator of low-level radioactive waste is subject to the following fees:

A. A generator who ships 1,000 cubic feet or more of low-level radioactive waste per year to a facility for disposal is subject to a fee of ~~$2.65~~ $6.65 per cubic foot of low-level radioactive waste shipped per year.

B. A generator who ships at least 100 cubic feet but less than 1,000 cubic feet of low-level radioactive waste per year to a facility for disposal is subject to a fee of $100 per year.

Department of Revenue

Proposed Permanent Rules Relating to Valuation and Assessment of Electric, Gas Distribution, and Pipeline Companies

Notice of Intent to Adopt Rules Without A Public Hearing

Notice is hereby given that the State Department of Revenue, Local Government Services Division proposes to adopt the above-entitled rules without a public hearing. The Commissioner has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in *Minnesota Statutes,* sections 14.21 to 14.28.

Persons interested in these rules shall have 30 days to submit comments on the proposed rules. The proposed rules may be modified if the modifications are supported by the data and views submitted to the agency and do not result in a substantial change in the proposed language.

Unless twenty-five or more persons submit written requests for a public hearing on the proposed rules within the 30-day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of *Minnesota Statutes,* sections 14.13 to 14.18.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or request to:

Ronald Cook
Local Government Services
Minnesota Department of Revenue
Mail Station 3340
St. Paul, MN 55146-3340
(612) 642-0486

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Authority for the adoption of these rules is contained in *Minnesota Statutes,* section 270.06 (14). Additionally, a Statement of Need and Reasonableness that describes the need for and reasonableness of each provision of proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from Ronald Cook, at the above mentioned address, upon request.

Upon adoption of the final rules without a public hearing, the proposed rules, this Notice, the Statement of Need and Reasonableness, all written comments received, and the final Rules as Adopted will be delivered to the Attorney General for review as to form and legality, including the issue of substantial change. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the final rules as proposed for adoption, should submit a written statement of such request to Ronald Cook, at the above listed address.

The proposed rules if adopted will effectively amend the current rules of the Department of Revenue relating to ad valorem (property) taxes imposed on utilities. The present rules deal generally with the valuation, allocation and apportionment of property of electric, gas distribution, pipelines and cooperative electric companies. The proposed rules if adopted would modify the language of the income approach to specify the method used to compute the capitalization rates instead of specifying the rates used; modify the cost approach to value by increasing the maximum depreciation allowances by 5% for electric utilities and 3% for pipelines; and also specifically modify the cost approach to value for electric utility companies by revising the calculation and application of the average cost per kilowatt of installed capacity factor.

A copy of the proposed rule is available together with a statement of need and may be obtained by contacting Ronald Cook at the above mentioned address.

John P. James
Commissioner of Revenue

Rules as Proposed

8100.0200 INTRODUCTION.

The commissioner of revenue will estimate the valuation of the entire system of a utility company operating within the state. The entire system will be valued as a unit instead of valuing the component parts, utilizing data relating to the cost of the property and the earnings of the company owning or operating the property. The resulting valuation will be allocated or assigned to each state in which the utility company operates. Finally, by the process of apportionment, the portion allocated to Minnesota will be distributed to the various taxing districts within the state. Most of the data used in the valuation, allocation, and apportionment process will be drawn from reports submitted to the Department of Revenue by the utility companies. These reports will include Minnesota Department of Revenue Annual Utility Reports (UTL forms), Annual Reports to the Federal Energy Regulatory Commission and Annual Reports to the Interstate Commerce Commission. Periodic examinations of the supporting data for these reports will be made by the Department of Revenue.

The methods, procedures, indicators of value, capitalization rates, weighting percents, and allocation factors will be used as described in parts 8100.0300 to 8100.0600 for ~~1987~~ 1988 and subsequent years.

As in all property valuations the commissioner of revenue reserves the right to exercise his or her judgment whenever the circumstances of a valuation estimate dictate the need for it.

8100.0300 VALUATION.

Subpart 1. **General.** Because of the unique character of public utility companies, such as being subject to stringent government regulations over operations and earnings, the traditional approaches to valuation estimates of property (cost, capitalized income, and market) must be modified when utility property is valued. Consequently, for the ~~1987~~ 1988 and subsequent assessment years, the value of utility company property will be estimated in the manner provided in this chapter.

Subp. 2. [Unchanged.]

Subp. 3. **Cost approach.** The cost factor to be considered in the utility valuation formula is the original cost less depreciation of the system plant, plus improvements to the system plant, plus the original cost of construction work in progress on the assessment date. The original cost of any leased operating property used by the utility must be reported to the commissioner in conjunction with the annual utility report. If the original cost of the leased operating property is not available, the commissioner shall make an estimate of the cost by capitalizing the lease payments. Depreciation will not be allowed on construction work in progress. Depreciation will be allowed as a deduction from cost in the amount allowed on the accounting records of the utility company, as such records are required to be maintained by the appropriate regulatory agency.

Depreciation, however, shall not exceed the prescribed percentage of cost: for electric companies, 20 percent; for gas distribution companies, 50 percent; and for pipeline companies, 50 percent. If the amount of depreciation shown on the company's books exceeds these percentages, the company may deduct ~~20~~ 30 percent of the excess.

A modification to the cost approach to value will be considered by the commissioner when valuing electric utility property. The

original cost of an electric utility's major generating plants will be increased if the cost of the plant falls below a certain standard. The standard to be used will be a national average of the cost per kilowatt of installed capacity. The cost per kilowatt of installed capacity is the total construction cost of the generating plant divided by the number of kilowatts the plant is capable of producing. The national average to be used will be computed by totaling the construction costs, excluding the cost of land, for major generating plants within the 48 contiguous United States. The total cost of the plants will be divided by the total generating capacity of the same plants to arrive at an average cost per kilowatt of installed capacity. A separate average will be computed for each type of plant: gas turbine, hydroelectric, and steam-electric. The plants used in the calculation will exclude nuclear electric generating plants.

The information used to compute the average will be drawn from the latest issue of the United States Department of Energy publication, Historical Plant Cost and Annual Production Expenses for Selected Electric Plants. All plants included in this publication will be used in the computation of the national average by type of plant.

An example of this computation of the national average cost per kilowatt of installed capacity is as follows:

Steam-Electric Generating Plants

Plant	Plant Cost Excluding Land	Plant Capacity
A	$ 14,000,000	100,000 kw
B	13,000,000	90,000 kw
C	17,000,000	110,000 kw
D	14,500,000	80,000 kw
E	18,000,000	120,000 kw
F	10,000,000	70,000 kw
G	19,000,000	130,000 kw
H	9,000,000	60,000 kw
I	20,000,000	140,000 kw
J	8,000,000	50,000 kw
	$142,500,000	950,000 kw

Total plant cost ($142,500,000) divided by total plant capacity (950,000 kw) equals $150 average cost per kilowatt of installed capacity.

The national average cost per kilowatt of installed capacity will be compared to the specific cost per kilowatt of installed capacity for each of the major generating plants owned by the utility being valued. If the national average cost per kilowatt is greater than the subject plant cost, the subject plant will have additional dollars incorporated into its cost in order to raise its cost per kilowatt to the national average. If the subject plant's cost per kilowatt equals or exceeds the national average, no cost will be added.

The following example illustrates this procedure:

XYZ Utility

Steam-Electric Generating Plants

1. Plant	#1	#2
2. Installed Capacity	100,000 kw	50,000 kw
3. Year in Service	1970	1950
4. Cost of Plant (Exclusive of Land)	$15,200,000	$5,000,000
5. Specific Plant Cost per kw	$152	$100
6. National Average Cost per kw	$150	$150
7. Deficiency	none	$ 50
8. Additional Cost (Line 7 x Line 2)	none	$2,500,000

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This additional cost to be added to the original cost of the specific plant will be reduced by an allowance for pollution control equipment and an allowance for obsolescence.

The allowance for pollution control equipment will be computed annually by totaling the construction costs, exclusive of land, of all major generating plants within Minnesota by type of plant. A total will also be made of the cost of the equipment in these plants which has been approved for tax exempt status in accordance with Minnesota Statutes, section 272.02, subdivision 1, clause (9). This total will also be computed by type of plant. The total of the approved pollution control equipment will be divided by the total construction cost, exclusive of land, of the plants in order to calculate a percentage. This percentage will be the ratio of dollars spent for pollution control equipment to total dollars spent to construct a specific type of power plant. This percentage will then be used to reduce the gross additional cost to be added to the cost of the specific generating plant. An example of this process is as follows:

Steam-Electric Plants Within Minnesota

Plant	Plant Cost Excluding Land	Cost of Approved Pollution Control Equipment
A	$15,200,000	$1,500,000
B	10,000,000	1,000,000
C	5,000,000	700,000
D	20,000,000	2,000,000
E	16,500,000	1,470,000
	$66,700,000	$6,670,000

Total cost of approved pollution control equipment ($6,670,000) divided by total plant cost ($66,700,000) equals ten percent ratio of pollution control equipment expenditures to total expenditures for generating plant construction.

XYZ Utility

Steam-Electric Plant #2

1. Additional Cost Due to Computation of Average Cost per kw of Installed Capacity	$2,500,000
2. 10% Allowance for Pollution Control Equipment	250,000
3. Additional Cost to be Added after Adjustment for Pollution Control Equipment	2,250,000

The allowance for obsolescence which will be applied to the additional plant construction cost will be computed annually for hydroelectric and steam-electric generating plants. The information needed to compute the obsolescence factors will be drawn from the same publication that is used to compute the national average cost per kilowatt of installed capacity figure. Gas turbine plants will not have any obsolescence allowance applied to the additional cost added to the plants.

The obsolescence allowance for hydroelectric plants will be calculated through the use of a "plant factor." The plant factor is computed by dividing the number of kilowatt hours a generating plant actually produced in a year by the number of kilowatt hours the plant was capable of producing. The plant factor is normally expressed as a percentage. The mathematical expression of this factor is: net generation (kwh) divided by annual installed capacity (hours in a year multiplied by installed capacity (kw)). A standard plant factor will be computed for hydroelectric plants by averaging the plant factors of the ten plants with the highest plant factors in the average cost per kilowatt of installed capacity study. This standard will then be compared to an average of the most recent three years' plant factor of the subject plant. The amount the subject plant deviates from the standard is the amount of obsolescence which will be applied to the added cost.

An example of this obsolescence allowance computation is shown below.

Hydroelectric Plants

Plant	Net Generation kwh (000)	Plant Capability kwh (000)	Plant Factor
A	400,150	755,000	53 %
B	300,040	577,000	52 %
C	250,000	480,000	52 %

D	600,000	1,250,000	48 %
E	896,000	1,600,000	56 %
F	700,000	1,400,000	50 %
G	507,000	975,000	52 %
H	450,000	1,000,000	45 %
I	376,000	800,000	47 %
J	810,000	1,800,000	45 %
		Average	50 %

XYZ Utility

Hydroelectric Plant #4

Year	Net Generation kwh (000)	Plant Capability kwh (000)	Plant Factor
19XX	400,000	1,000,000	40 %
19XX	500,000	1,000,000	50 %
19XX	450,000	1,000,000	45 %
		Average	45 %

Hydroelectric plant #4 plant factor (45 percent) divided by standard plant factor (50 percent) equals 90 percent. Therefore, hydroelectric plant #4 deviates from the standard by ten percent, or is ten percent obsolete.

The obsolescence allowance for steam-electric generating plants will be computed annually using two indicators. The first indicator will be the plant factor. The plant factor for steam-electric plants will be computed and applied in the same manner as the computation specified for hydroelectric plants. The only difference will be that the information used for the computation will be drawn from the latest Fossil-Fueled Steam-Electric Plant Section of the latest Historical Plant Cost and Annual Production and Expenses for Selected Electric Plants publication rather than the Hydroelectric Plant section. Plant factors of the ten best steam-electric generating plants within the study period will be averaged. This average will be compared to the most recent three-year average plant factor for the subject plant. The subject plant's deviation from the standard plant factor is the amount of indicated obsolescence.

The second indicator which will be used to compute an obsolescence allowance for steam-electric generating plants will be a thermal efficiency factor. The source of information for this computation will also be the latest issue of the United States Department of Energy's publication, Historical Plant Cost and Annual Production Expenses for Selected Electric Plants, Fossil-Fueled Steam Electric Plant Section. Thermal efficiency for a generating plant is measured by the number of British thermal units (Btu's) required to produce one kilowatt hour. This efficiency rating can be obtained by dividing the number of kilowatt hours produced by a generating plant by the number of Btu's needed to produce this power. The number of Btu's used can be obtained by multiplying the units of fuel burned by the generating plant - tons of coal, gallons of oil, or cubic feet of gas - by the average Btu content of the fuel unit. The standard thermal efficiency factor will be computed by averaging the thermal efficiency factor of the ten most efficient steam-electric generating plants within the study period used to compute the average cost per kilowatt of installed capacity. This standard thermal efficiency factor will then be compared to the thermal efficiency factor of the subject plant. The amount the subject plant deviates from the standard is the amount of obsolescence indicated by this factor.

The two obsolescence figures for the subject plant as indicated by both the plant and thermal efficiency factors will then be averaged. This resulting average is the obsolescence allowance which will be applied to the cost added to the subject plant as a result of the average cost per kilowatt of installed capacity computation. In no instance shall the original cost of a generating plant be reduced by an allowance for obsolescence unless its cost is increased through the use of the average cost per kilowatt of installed capacity computation. For the ~~1987~~ 1988 and subsequent assessments the additional cost after adjustments for obsolescence to be added to the cost indicator of value will be ~~multiplied~~ reduced by ~~50~~ 75 percent.

The following examples illustrate computation of the standard thermal efficiency factor; obsolescence indicated by the application of this factor to the subject plant; average obsolescence for steam-electric generating plants; and obsolescence allowance adjustment of the added cost due to the use of the average cost per kilowatt of installed capacity for the subject plant.

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Steam-Electric Generating Plants

Plant	Net Generation kwh (Millions)	Btu's Used (Millions)	Btu's per kwh
A	2,000	18,400,000	9,200
B	6,000	53,400,000	8,900
C	8,000	72,000,000	9,000
D	5,000	45,500,000	9,100
E	3,000	26,400,000	8,800
F	1,000	9,000,000	9,000
G	4,000	36,600,000	9,150
H	9,000	80,550,000	8,950
I	7,000	61,950,000	8,850
J	5,000	45,250,000	9,050
		Average	9,000

XYZ Utility Company

Steam-Electric Plant #2

Net Generation kwh (Millions)	Btu's Used (Millions)	Btu's per kwh
2,000	21,600,000	10,800

Steam-electric plant #2 thermal efficiency factor (10,800 Btu's per kwh) divided by standard thermal efficiency factor (9,000 Btu's per kwh) equals 120 percent. Therefore, steam-electric plant #2 deviates from the standard by 20 percent or is 20 percent obsolete.

XYZ Utility Company

Steam-Electric Plant #2

1. Obsolescence Indicated by Plant Factor	10%
2. Obsolescence Indicated by Thermal Efficiency Factor	20%
3. Obsolescence Allowance (Average of 1 and 2)	15%
4. Additional Cost due to Computation of Average Cost per kw of Installed Capacity	$2,500,000
5. 15% Obsolescence Allowance	$ 375,000
6. Additional Cost to be Added after Adjustment for Obsolescence	$2,125,000
~~7. Adjustment factor~~	~~50%~~
~~8. Net additional cost to be added~~	~~$1,062,500~~
7. Adjustment Factor	75%
8. Net Additional Cost to be Added	$ 531,250

The cost indicator of value computed in accordance with this subpart will be weighted for each type of utility company as follows: electric companies, 85 percent; gas distribution companies, 75 percent; and pipeline companies, 75 percent.

The following example illustrates how the cost indicator of value would be computed for an electric company:

1. Utility Plant	$200,000,000
2. Construction Work in Progress	$ 5,500,000
~~3. Additional Value from Average Cost Per KW Computation After Factoring~~	~~$2,000,000~~
~~4. Total Plant~~	~~$207,500,000~~
3. Additional Value From Average Cost per KW Computation After Factoring	$ 531,250
4. Total Plant	$206,031,250
5. Nondepreciable Plant (Land, Intangibles, C.W.I.P.)	$ 17,500,000
~~6. Depreciable Plant~~	~~$190,000,000~~
6. Depreciable Plant	$188,531,250

7. Book Depreciation	$ 40,000,000
~~8. Maximum Depreciation (20%)~~	~~$38,000,000~~
~~9. 20% Excess Depreciation Allowance~~	~~$ 400,000~~
~~10. Total Allowable Depreciation~~	~~$38,400,000~~
~~11. Total Cost Indicator of Value~~	~~$169,100,000~~
8. Maximum Depreciation (20%)	$ 37,706,250
9. 30% Excess Depreciation Allowance	$ 688,125
10. Total Allowable Depreciation	$ 38,394,375
11. Total Cost Indicator of Value	$167,636,875

Any company for which a modification is made under this subpart due to the average cost per kilowatt adjustment being made to original cost of a plant or plants located in Minnesota shall have an alternative cost indicator computation made without giving effect to the average cost per kilowatt adjustment of such plant or plants.

Subp. 4. **Income approach ~~to valuation~~.** The income indicator of value will be estimated by weighting the capitalized net operating earnings of the utility company for the most recent three years as follows: most recent year, 40 percent; previous year, 35 percent; and final year, 25 percent. ~~After considering, as far as possible, all conditions that may exist in the future that may affect the present annual return, including risk, life expectancy of the property, and cost of money, the capitalization rates used to compute value for the assessment will be: electric companies, 11.25 percent; gas distribution companies, 11.50 percent; and pipeline companies, 11.75 percent.~~ The net income will be capitalized by applying to it a capitalization rate which will be computed by using the band of investment method. This method will consider:

A. the capital structure of utilities;

B. the cost of debt or interest rate;

C. the yield on preferred stock of utilities;

D. the yield on common stock of utilities; and

E. deferred taxes.

For 1988 the capitalization rate will be: electric companies, 11.25 percent; gas distribution companies, 11.50 percent; and pipeline companies, 11.75 percent. These rates will be recalculated each year using the method described in this subpart.

The income indicator of value computed in accordance with this subpart will be weighted for each class of utility company as follows: electric companies, 15 percent; gas distribution companies, 25 percent; and pipeline companies, 25 percent.

The following example illustrates how the income indicator of value would be computed for a gas distribution company:

	1982	1983	1984
1. Net Operating Income	$ 596,160	$ 488,911	$ 579,600
2. Capitalized Income 11.5%	5,184,000	4,251,400	5,040,000
3. Weighting Factor	25 percent	35 percent	40 percent
4. Weighted Capitalized Income	1,296,000	1,488,000	2,016,000
5. Total Income Indicator of Value			4,800,000

Subp. 5. to 8. [Unchanged.]

Department of Public Safety

Proposed Permanent Rules Relating to Drivers' Licenses; Physical and Medical Qualifications

Notice of Hearing

Notice is hereby given that a public hearing will be held pursuant to *Minnesota Statutes* Section 14.14, Subd. 1a, in the above

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entitled matter in Room 300 South, State Office Building, 100 Constitution Avenue, St. Paul, Minnesota, on June 23, 1988, commencing at 9:00 A.M., and continuing until all interested persons or groups have had an opportunity to be heard concerning adoption of the proposed rules by submitting either oral or written data, statements or arguments. The hearing will be conducted by Administrative Law Judge Phyllis A. Reha, 5th Floor, Flour Exchange Building, 310 South Fourth Avenue, Minneapolis MN 55415; telephone341-7611. The rule hearing procedure is governed by *Minnesota Statutes* Sections 14.02 to 14.45 and 14.48 to 14.56 and by *Minnesota Rules* 1400.0200 to 1400.1200. Questions regarding procedure may be directed to the Administrative Law Judge at the above listed address.

As a result of the hearing process, the proposed rules may be modified. The department therefore strongly urges those who may potentially be affected by the substance of the proposed rules to participate in the hearing process. Written comments may be submitted without appearing at the hearing by mailing them to the Administrative Law Judge. Written material may be submitted and recorded in the hearing record for five working days after the public hearing ends. This comment period may be extended for a longer period not to exceed 20 calendar days if ordered by the Administrative Law Judge at the hearing. In addition, following the close of the initial comment period, interested persons and the agency will be allowed to submit responses to any new information submitted in the comments received during the initial comment period. The responses must be filed within three working days of the close of the initial comment period. Additional evidence may not be submitted during this three day period.

The department's authority to adopt the proposed rules is contained in *Minnesota Statutes,* sections 171.04, 171.09, 171.113, and 171.14. The proposed rules relate to drivers who experience epidosic losses of consciousness or voluntary control and drivers who have diabetes. A copy of the proposed rules follow this notice.

Minnesota Statutes, Ch. 10A requires each lobbyist to register with the State Ethical Practices Board within five days after he or she commences lobbying. A lobbyist is defined in *Minnesota Statutes* Section 10A.01, Subd. 11, as any individual:

(a) Engaged for pay or other consideration, or authorized by another individual or association to spend money, who spends more than five hours in any month or more than $250, not including his own travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials; or

(b) Who spends more than $250, not including his own travel expenses and membership dues, in any year, for the purpose of attempting to influence legislative or administrative action by communicating or urging others to communicate with public officials.

The statute provides certain exceptions. Questions should be directed to the Ethical Practices Board, 41 State Office Building, St. Paul, MN 55155, telephone (612) 296-5148.

Notice is hereby given that a Statement of Need and Reasonableness is now available for review at the department and at the Office of Administrative Hearings. The Statement of Need and Reasonableness includes a summary of all of the evidence and argument which the department anticipates presenting at the hearing, justifying both the need for and reasonableness of the proposed rules. Copies of the Statement of Need and Reasonableness may be obtained from the department or the Office of Administrative Hearings at the cost of reproduction.

Pursuant to *Minnesota Statutes* Section 14.115, "Small business consideration in rule-making," the impact on small business has been considered in the promulgation of the rules. There will be no direct effect on small businesses. Any indirect effect from the regulation of the driving privileges of employees and principals of small businesses is outweighted by the safety considerations addressed in the rules.

Anyone wishing to present evidence or arguments as to the rules effect on small business may do so.

NOTICE: Any person may request notification of the date on which the Administrative Law Judge's report will be available, after which date the department may not take any final action on the rules for a period of five working days. If you desire to be so notified, you may so indicate at the hearing. After the hearing, you may request notification by sending a written request to the Administrative Law Judge. Any person may request notification of the date on which the rule was adopted and filed with the Secretary of State. The notice must be given on the same day that the rule is filed. If you desire to be so notified you may so indicate at the hearing or so request of the department at any time prior to the filing of the rule with the Secretary of State.

The department estimates that there will be no cost to local public bodies in the state to implement the rules for the two years immediately following their adoption, within the meaning of *Minnesota Statutes* Section 14.11, Subd. 1. The department anticipates that the rule will not have a direct and substantial adverse effect on agricultural land within the meaning of *Minnesota Statutes* Section 14.11, Subd. 2.

One free copy of the proposed rules is available and may be obtained by writing to the Department of Public Safety, Qualification Rules, 211 Transportation Bldg., St. Paul, MN 55155. Additional copies will be available at the hearing.

Rules as Proposed

7410.2500 LOSS OF CONSCIOUSNESS OR VOLUNTARY CONTROL.

Subpart 1. ~~**In general**~~ **Scope.** This part applies to ~~all~~ drivers and applicants for driving privileges who ~~suffer from any paroxysmal disturbances of consciousness, including, but not limited to, epilepsy. Any person suffering from syncope of any cause, as well as any other type of~~ have experienced a periodic or episodic loss of consciousness or voluntary control~~, is included~~. This part applies regardless of whether the driver or applicant has an aura or warning of imminent seizure or attack or whether the driver or applicant has only had nocturnal attacks~~, and no exceptions shall be made for such drivers or applicants~~.

Subp. 1a. **Definition.** In this part, "loss of consciousness or voluntary control" means inability to assume and retain upright posture without support or inability to respond rationally to external stimuli.

Subp. 2. ~~**Physician's Report**~~ **Reports required.** ~~When the commissioner has good cause to believe that a driver or applicant suffers from any of the periods of unconsciousness mentioned in subpart 1, a physician's report in such form as the commissioner may prescribe shall be required within 30 days or within such reasonable time that the person may require to obtain the report from the physician. This report shall include a sworn statement from the driver or applicant as to the date of his last period of unconsciousness.~~ A person shall report an episode of loss of consciousness or voluntary control, in writing, to the department:

A. at the time of applying for a driver's license, if an applicant has experienced an episode; or

B. within 30 days after the episode, if a driver experiences an episode.

Each report must specify the date of the episode and must be accompanied by a physician's statement in a form prescribed by the commissioner.

Subp. 2a. **Failure to report; misrepresentation.** If a driver or applicant has reason to know the requirements of subpart 2 and fails to submit a report required under that subpart or willfully makes a material misrepresentation to the department concerning a loss of consciousness or voluntary control:

A. the commissioner shall cancel or deny the person's driving privilege for six months from the date the failure to report or misrepresentation is discovered by the department; or

B. if the loss of consciousness or voluntary control is due to the abuse of alcohol or a controlled substance, the commissioner shall cancel or deny the person's driving privilege for one year from the date the failure or misrepresentation is discovered by the department.

Subp. 3. ~~**Criteria for**~~ **Cancellation.** If ~~this report is not filed, or, if upon review of the doctor's report~~ the commissioner ~~finds that the individual has suffered from periods of unconsciousness, with the last period of unconsciousness occurring within the last 12 months, all driving privileges shall be canceled under the authority of Minnesota Statutes, section 171.14, and denied under authority of Minnesota Statutes, section 171.04, clause (9). The person shall not be issued any~~ has good cause to believe that a driver or applicant has experienced an episode of loss of consciousness or voluntary control as described in subpart 1, or if a physician's report required by subpart 2 indicates an unfavorable prognosis for control of the person's condition, the commissioner shall cancel or deny the person's driving privileges until six months have elapsed since the episode or diagnosis and until the ~~commissioner finds that the person is competent to drive safely~~ person submits a physician's report that indicates a favorable prognosis for episode-free control of the person's condition, indicates that the person is cooperating in the treatment of the condition, and indicates that the person is medically qualified to exercise reasonable and proper control over a motor vehicle on the public roads, except as provided in items A to E.

A. If the driver or applicant submits a physician's statement that indicates that the episode resulted from a change or removal of medication on physician's orders and the physician does not recommend cancellation or denial of the person's driving privileges, the commissioner shall not cancel or deny the person's driving privileges.

B. If the driver or applicant submits a physician's statement that the episode was the first episode experienced by the person and the physician does not recommend cancellation or denial of the person's driving privileges, the commissioner shall not cancel or deny the person's driving privileges.

C. The commissioner shall not cancel or deny the person's driving privileges if the driver or applicant submits a physician's statement indicating:

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(1) that the episode was the first episode experienced by the driver or applicant in four or more years;

(2) that the episode was due to intervening and self-limiting temporary illness, treated by a physician, or to the driver or applicant forgetting to take the medication; and

(3) that the short- and long-term prognoses for episode-free control of the person's condition are favorable.

D. If the loss of consciousness or voluntary control is reported and is due to alcohol or controlled substance abuse, and is not the first episode experienced by the driver or applicant, the commissioner shall cancel or deny the person's driving privileges for a year from the date of the episode.

Subp. 4. ~~Criteria for~~ **Reinstatement.** For reinstatement, the commissioner shall require (1) a ~~satisfactory doctor's report~~ physician's statement that indicates a favorable prognosis for episode-free control of the person's condition, indicates that the person is cooperating in the treatment of the condition, and that indicates the person is medically qualified to exercise reasonable and proper control over a motor vehicle on the public roads, and (2) a satisfactory sworn statement from the ~~person~~ driver or applicant stating the date of the last ~~period of unconsciousness and that it occurred at least 12 months previously~~ loss of consciousness or voluntary control.

Subp. 5. **Review of driver's condition.** Except as otherwise provided ~~below~~ in items A to E, ~~any~~ a driver ~~suffering from medical conditions subject to this part~~ who has experienced a loss of consciousness or voluntary control shall ~~be required to~~ submit an annual physician's statement ~~in the~~ on a form prescribed by the commissioner, ~~with respect to his~~ regarding the driver's medical history, present situation, and the prognosis with respect to the ~~applicant's~~ driver's ability to operate a motor vehicle with safety to ~~himself~~ the driver and others.

A. When ~~the commissioner has good cause to doubt the stability of the driver's condition,~~ a driver or applicant submits a physician's statement indicating that loss of consciousness or voluntary control resulted from a change or removal of medication on physician's orders and the physician does not recommend cancellation or denial of the person's driving privileges, the commissioner shall require a physician's ~~statements~~ statement every six months~~,~~ for a year, or at ~~such~~ shorter intervals as recommended by the reporting physician.

B. ~~After three successive annual~~ When a driver submits a physician's ~~statements~~ statement indicating ~~no episodes of~~ that the episode of loss of consciousness or voluntary control~~, while on medication,~~ was the first episode experienced by the driver and the physician does not recommend cancellation or denial of the person's driving privileges, the commissioner shall require a physician's ~~report~~ statement every ~~four years, unless the physician recommends more frequent reports~~ six months for a year, or at shorter intervals as recommended by the reporting physician.

C. When the ~~physician's statement indicates that an episode of loss of voluntary control resulted from a change or removal of medication on the physician's orders, the commissioner will not cancel the privilege to drive. However, a~~ driver fulfills the requirements of subpart 3, item C, the commissioner shall require a physician's statement ~~shall be required~~ every six months ~~until the person has been episode-free for not less than one~~ for a year, or at shorter intervals as recommended by the reporting physician.

D. When the ~~physician reports that there has been only one such episode, the procedure shall be as indicated in item C~~ commissioner has good cause to believe that the driver's condition is not controlled, the commissioner shall require a physician's statement every six months, or at shorter intervals as recommended by the reporting physician.

E. If a driver has been free from episodes of loss of consciousness or voluntary control for four years, the commissioner shall require a physician's statement every four years, unless the physician recommends more frequent reports.

7410.2600 DIABETES DIAGNOSIS.

Subpart 1. ~~In general~~ **Scope.** ~~When the commissioner has good cause to believe that a driver or applicant has diabetes, or has experienced a loss of voluntary control due to either insulin reaction or acidosis, a physician's report shall be required within 30 days or within such reasonable time that the person may require to obtain the report from the physician. If the physician's statement is not filed, or, if upon review of the report from the physician the commissioner finds that a person cannot drive safely, all~~ This part applies to drivers and applicants for driving privileges ~~shall be canceled under authority of Minnesota Statutes, section 171.14, and denied under authority of Minnesota Statutes, section 171.04, clause (9). The person shall not be issued any driving privileges until the commissioner finds that the person is competent to drive safely. For reinstatement, the commissioner shall require a satisfactory physician's report, demonstrating the individual is competent to drive safely~~ who have diabetes or who have been diagnosed as having diabetes.

Subp. 2. ~~Insulin control~~ **Reports required.** A person who has been diagnosed as having diabetes shall report that diagnosis, in writing, to the department:

A. at the time of applying for a driver's license, if an applicant; or

B. within 30 days after the diagnosis, if a driver.

Each report must be accompanied by a physician's statement on a form prescribed by the commissioner.

A driver or applicant who submits a physician's statement indicating that the driver's or applicant's diabetes is controllable without insulin is not required to submit another physician's statement until the diabetic condition changes so that insulin is required.

~~When the~~ A driver ~~or applicant~~ who uses insulin to control diabetes~~,~~ shall submit a physician's statement ~~shall be required annually~~ in ~~the~~ a form prescribed by the commissioner~~.~~ ~~If the person remains free of episodes of loss of voluntary control due to insulin reaction or acidosis, for a period of five years, the physician's report shall be required every two years, unless the physician recommends more frequent reports. If the person remains episode-free for three of these two-year review periods, the physician's report shall be required~~, every four years upon license renewal unless the physician recommends more frequent reports.

Subp. 3. **Failure to report; misrepresentation.** If a driver or applicant has reason to know the requirements of subpart 2 and fails to report the onset of insulin-controlled diabetes or willfully makes a material misrepresentation to the department concerning a diabetic condition, the commissioner shall cancel or deny the person's driving privileges for six months from the date the department discovers the failure or misrepresentation.

Subp. 4. **Cancellation.** If ~~there is an episode of loss of voluntary control, the physician's report shall be required every six months, until the person has been episode-free for one year~~ the commissioner receives a physician's report that indicates that a driver or applicant is not medically qualified to exercise reasonable and proper control over a motor vehicle safely, the commissioner shall cancel the person's driving privileges.

Subp. 5. **Reinstatement.** For reinstatement following cancellation under subpart 4, the commissioner shall require a physician's report on a form prescribed by the commissioner that indicates a favorable prognosis for the episode-free control of the person's diabetic condition, that indicates the person is cooperating in the treatment of the condition, and that the person is medically qualified to exercise reasonable and proper control of a motor vehicle on the public roads.

7410.2610 DIABETES-RELATED LOSS OF CONSCIOUSNESS OR VOLUNTARY CONTROL.

Subpart 1. **Scope.** This part applies to drivers and applicants for driving privileges who experience a loss of consciousness or voluntary control due to insulin reaction or acidosis.

Subp. 2. **Definition.** In this part, "loss of consciousness or voluntary control" means inability to assume and retain upright posture without support or inability to overcome diabetic symptoms without the assistance of another.

Subp. 3. **Reports required.** A person shall report a diabetes-related episode of loss of consciousness or voluntary control due to insulin reaction or acidosis, in writing, to the department:

A. at the time of applying for a driver's license, if an applicant has experienced an episode; or

B. within 30 days after the episode, if a driver experiences an episode.

Each report must be accompanied by a physician's report indicating the cause of the episode and the person's prognosis for control of the diabetic condition in the future, on a form prescribed by the commissioner.

A driver or applicant who experiences an episode of loss of consciousness or voluntary control due to insulin reaction or acidosis shall submit a physician's statement every six months from the date of the episode on a form prescribed by the commissioner until the person has been episode-free for a year, unless the reporting physician recommends more frequent reports. After that year the person shall submit a physician's statement annually until the person has been episode-free for four years, unless the physician recommends more frequent reports.

Subp. 4. **Failure to report; misrepresentation.** If a driver or applicant has reason to know the requirements of subpart 3 and fails to submit a report under that subpart or willfully makes a material misrepresentation to the department concerning an episode of loss of consciousness or voluntary control due to insulin reaction or acidosis:

A. the commissioner shall cancel or deny the person's driving privileges for six months from the date the department discovers the failure to report or misrepresentation; or

B. if the episode is due to the abuse of alcohol or a controlled substance, the commissioner shall cancel or deny the person's driving privileges for one year from the date the failure to report or misrepresentation is discovered by the department.

Subp. 5. **Cancellation.** If a driver or applicant experiences and reports an episode of loss of consciousness or voluntary control

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due to insulin reaction or acidosis, the commissioner shall cancel or deny the person's driving privileges until six months have elapsed since the episode, and until the person submits a physician's report that indicates a favorable prognosis for the episode-free control of the person's diabetic condition, that indicates the person is cooperating in the treatment of the condition, and that indicates the person is medically qualified to exercise reasonable and proper control over a motor vehicle on the public roads, except as provided in items A to E.

A. If the driver or applicant submits a physician's statement indicating that the episode resulted from a change or removal of medication on physician's orders and the reporting physician does not recommend the cancellation or denial of the person's driving privileges, the commissioner shall not cancel or deny the person's driving privileges.

B. If the driver or applicant submits a physician's statement indicating that the episode was the first episode experienced by the person and the reporting physician does not recommend the cancellation or denial of the person's driving privileges, the commissioner shall not cancel or deny the person's driving privileges.

C. The commissioner shall not cancel or deny the person's driving privileges if the driver or applicant submits a physician's statement indicating:

(1) that the episode was the first episode experienced by the driver or applicant in four or more years;

(2) that the episode was due to intervening and self-limiting temporary illness, treated by a physician; and

(3) that the short- and long-term prognoses for episode-free control of the person's condition are favorable.

D. If the episode is reported and is due to alcohol or controlled substance abuse, the commissioner shall cancel or deny the person's driving privileges for a year from the date of the episode.

Subp. 6. **Reinstatement.** For reinstatement, the commissioner shall require (1) a physician's statement containing favorable long- and short-term prognoses for the episode-free control of the person's condition, indicating that the person is cooperating in the treatment of the condition, and indicating the person is medically qualified to exercise reasonable and proper control over a motor vehicle on the public roads, and (2) a sworn statement by the applicant indicating the date of the last episode of loss of consciousness or voluntary control.

7410.2800 MISCELLANEOUS PHYSICAL OR MENTAL CONDITIONS.

Subpart 1. [Unchanged.]

Subp. 2. **Conditions requiring physician's statement.** Situations covered by subpart 1 are:

A. to C. [Unchanged.]

D. lack of physical control, such as that manifested by fainting or a dizzy ~~spells~~ spell, ~~blackouts~~ blackout, or ~~periods~~ period of unconsciousness;

E. and F. [Unchanged.]

Subp. 3. and 4. [Unchanged.]

Adopted Rules

The adoption of a rule becomes effective after the requirements of Minn. Stat. § 14.14-14.28 have been met and five working days after the rule is published in *State Register*, unless a later date is required by statutes or specified in the rule.

If an adopted rule is identical to its proposed form as previously published, a notice of adoption and a citation to its previous *State Register* publication will be printed.

If an adopted rule differs from its proposed form, language which has been deleted will be printed with strikeouts and new language will be underlined. The rule's previous *State Register* publication will be cited.

An emergency rule becomes effective five working days after the approval of the Attorney General as specified in Minn. Stat. § 14.33 and upon the approval of the Revisor of Statutes as specified in § 14.36. Notice of approval by the Attorney General will be published as soon as practicable, and the adopted emergency rule will be published in the manner provided for adopted rules under § 14.18.

Department of Natural Resources

Adopted Permanent Rules Relating to Metallic Mineral Leasing

The rules proposed and published at *State Register*, Volume 12, Number 29, pages 1433-1446, January 18, 1988 (12 S.R. 1433) are adopted with the following modifications:

Rules as Adopted

6125.0700 FORM OF LEASE.

The form of lease for prospecting for, mining, and removing metallic minerals belonging to the state shall consist of the following provisions, with insertions, changes, or additions as may be necessary to incorporate the royalty rates and other particulars applicable to each lease as may be authorized under parts 6125.0100 to 6125.0700:

This lease agreement is entered into on the _____day of _____, 19_____. The parties to this lease are the State of Minnesota, called the state, and _____, called the lessee.

9. Value of metallic minerals and associated mineral products.

a. The value of metallic minerals and associated mineral products recovered in the mill concentrate from each ton of dried crude ore must be determined monthly as follows: Multiply the total pounds respectively of each ~~metallic mineral~~ metal and associated mineral product recovered during the month in the mill concentrate from the mining unit, by the average market price per pound respectively for that month of each fully refined ~~metallic mineral~~ metal and of each associated mineral product. Subtract from that total, the smelter charges, as later defined in this lease, to obtain the value of each metallic mineral and each associated mineral product. Add the values thus obtained for each metallic mineral and each associated mineral product for the month, and divide the sum by the total number of tons of dried crude ore from the mining unit concentrated in the mill during the month, to obtain the value of the metallic minerals and associated mineral products recovered from each ton of dried crude ore. The value must be carried to four decimal places and rounded to the nearest one-hundreth of a dollar.

c. Metallic minerals and associated mineral products sold by the lessee to a nonaffiliate shall be deemed sold at the time the metallic minerals and associated mineral products are delivered to the nonaffiliate. Metallic minerals and associated mineral products sold or transferred by lessee to an affiliate shall be deemed sold by lessee at the time of delivery to the affiliate and value must be calculated on the basis of the market prices at the time of the deemed sale of the ~~fully refined~~ metallic minerals and of the associated mineral products sold or transferred to the affiliate. Metallic minerals and associated mineral products retained by the lessee for its own internal use and consumption shall be deemed sold when they are removed from the mining unit and value must be calculated on the basis of the market prices at the time of the removal of the ~~fully refined~~ metallic minerals and of the associated mineral products retained for internal use and consumption. For the purpose of this lease "affiliate" means the lessee, or any business entity that is effectively owned or controlled directly or indirectly by the lessee or that directly or indirectly effectively owns or controls the lessee, or any business entity operated by or that operates the lessee.

d. If material is recovered and sold on a basis other than for the purpose of recovering the fully refined ~~metallic minerals~~ metals and the associated mineral products contained in the material, such as the recovery and sale of titanium dioxide for paint pigment uses, then the value of the material recovered and sold, for royalty calculation purposes, is subject to agreement between the commissioner and the lessee.

Waste Management Board

Adopted Permanent Rules Relating to Waste Tire Permits

The rules proposed and published at *State Register*, Volume 12, Number 30, pages 1541-1562, January 25, 1988 (12 S.R. 1541) are adopted with the following modifications:

Rules as Adopted

9220.0230 PERMIT REQUIRED.

Subp. 2. **Exclusions.** The following persons are not required to obtain a waste tire facility permit:

F. a person conducting abatement activities under an abatement order or stipulation agreement entered into under part ~~7035.8020~~ 9220.0120. This exemption does not exempt the person from the duty to obtain a waste tire facility permit for activities other than the abatement action.

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9220.0260 WASTE TIRE FACILITY PERMIT APPLICATION PROCEDURES.

Subp. 2. **Submittal.** Applicants for a waste tire facility permit shall submit a completed permit application to the chair, and a copy to the county where the facility is located or proposed to locate, and shall retain a copy for their records.

9220.0340 PUBLIC NOTICE.

Subp. 4. **Distribution of public notice.** The chair shall distribute the public notice in the following manner:

C. A copy must be mailed to the county where the facility is located or proposed to be located.

D. Copies must be circulated in the geographic area within a 45-mile radius of the planned or existing facility. The chair shall circulate the public notice in one or more of the following ways:

9220.0390 TERMS AND CONDITIONS OF PERMITS.

Subp. 3. **General conditions.** Unless specifically exempted by statute or rule, each permit must include the following general conditions, and the board shall incorporate these conditions into all permits either expressly or by specific reference to this part:

F. If the permittee discovers, through any means, including notification by the board, that noncompliance with a condition of the permit has occurred, the permittee shall take all ~~reasonable~~ necessary steps to minimize the adverse impacts on human health, welfare, or the environment.

9220.0480 ADDITIONAL STANDARDS FOR WASTE TIRE STORAGE FACILITIES.

Subp. 5. **Removal of soil contaminated with ~~pyrolitic~~ pyrolytic oil.** If ~~pyrolitic~~ pyrolytic oil is released at the waste tire facility, the permittee shall remove contaminated soil in accordance with any applicable rules governing the removal, transportation, and disposal of the material.

9220.0530 WASTE TIRE TRANSPORTATION.

Subp. 2. **Exempt persons.** The requirements of this part do not apply to:

A. a person transporting household quantities of waste tires incidental to municipal waste collection, and who delivers those waste tires to a permitted solid waste facility, a waste tire facility with a permit or provisional status, or a waste tire facility that is exempt from the requirement to obtain a waste tire permit;

Subp. 3. **Board identification number required.** Except as exempted by subpart 2, a person who transports waste tires must obtain and display a waste tire transporter identification number when transporting waste tires. The information that must be submitted to the chair to obtain a board identification number is specified in part 9220.0540. The board's issuance of a waste tire transporter identification number does not release the transporter from any liability, penalty, or duty imposed by Minnesota or federal statutes or rules or local ordinances, except the obligation to obtain the waste tire transporter identification number.

Department of Commerce

Proposed Permanent Rules Relating to Developmental Lending and Investment Performance Ratings of Financial Institutions Owned by Interstate Holding Companies

Notice of Extension of Comment Period

NOTICE IS HEREBY GIVEN that the Department of Commerce is extending the comment period on the above-entitled rules to June 11, 1988. The original notice of intent to adopt rules without a public hearing, along with the proposed rules, appeared in Vol. 12 #41, pages 2233-2238 of the *State Register* dated April 11, 1988.

All persons wishing to comment may submit comments in support of or in opposition to the proposed rule or any part or subpart of the rule. Comment is encouraged. Persons who wish to submit comments or a written request for a public hearing should submit them to: James Miller, deputy commissioner, Department of Commerce, 500 Metro Square Bldg., St. Paul, MN 55101, (612) 296-2715.

Emergency Rules

Proposed Emergency Rules

According to Minn. Stat. of 1984, §§ 14.29-14.30, state agencies may propose adoption of emergency rules if: 1) expressly required; 2) authorized by statute; or 3) if the manner permitted by a directive (given by statute, federal law or court order) does not allow for compliance with sections 14.14-14.28. The agency must, however, publish a notice of intent to adopt emergency rules, along with the rules themselves, in the *State Register*. The notice must advise the public:

1) that a free copy of the proposed emergency rule is available upon request from the agency;
2) that notice of the date that the rule is submitted to the attorney general will be mailed to persons requesting notification;
3) that the public has at least 25 days after publication of the proposed emergency rule to submit data and views in writing; and
4) that the emergency rule may be modified if the data and views submitted support such modification.

Adopted Emergency Rules

Emergency rules take effect five working days after approval by the attorney general, and after compliance with Minn. Stat. §§ 14.29-14.365. As soon as possible, emergency rules are published in the *State Register* in the manner provided for in section 14.18.

Emergency rules are effective for the period stated in the notice of intent to adopt emergency rules. This may not exceed 180 days.

Continued/Extended Emergency Rules

Adopted emergency rules may be continued in effect (extended) for an additional 180 days. To do this, the agency must give notice by: 1) publishing notice in the *State Register*; and 2) mailing the same notice to all persons who requested notification on rulemaking. No emergency rule may remain in effect 361 days after its original effective date. At that point, permanent rules adopted according to Minn. Stat. 14.14-14.28 supercede emergency rules.

Department of Human Services

Notice of Continuation of Emergency Rules Relating to Literacy Training for General Assistance Recipients, Parts 9500.1206; .1257; .1262; and .1266

Notice is hereby given that the State Department of Human Services is continuing the above-entitled emergency rules and amendments in effect for an additional 180 days in accordance with *Minnesota Statutes,* section 14.35.

The emergency rule became effective January 13, 1988 and is scheduled to expire July 11, 1988. This notice of continuation will extend the effective life of the above-entitled rule through January 6, 1989.

Dated: 6 May 1988

Sandra S. Gardebring
Commissioner

Department of Human Services

Notice of Continuation of Emergency Rule Governing the Work Incentive Subsidized Housing Program, Part 9500.2890

Notice is hereby given that the State Department of Human Services is continuing the above-entitled emergency rule in effect for an additional 180 days in accordance with *Minnesota Statutes,* section 14.35.

The emergency rule became effective January 13, 1988 and is scheduled to expire July 11, 1988. This notice of continuation will extend the effective life of the above-entitled rule through January 6, 1989.

Dated: 6 May 1988

Sandra S. Gardebring
Commissioner

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Department of Human Services

Notice of Continuation of Emergency Rule Governing Foster Care Difficulty of Care Payments Parts 9560.0650 to 9560.0656

Notice is hereby given that the State Department of Human Services is continuing the above-entitled emergency rules in effect for an additional 180 days in accordance with *Minnesota Statutes,* section 14.35.

The notice adopting the emergency rules was published at *State Register,* Volume 12, Number 25, pages 1258-1262, December 21, 1987 (S.R. 1247). The rules became effective January 1, 1988 and are scheduled to expire June 28, 1988. This notice of continuation will extend the effective life of the above-entitled rules through December 25, 1988.

Dated: 11 April 1988

Sandra S. Gardebring
Commissioner

Official Notices

Pursuant to the provisions of Minnesota Statutes § 14.10, an agency, in preparing proposed rules, may seek information or opinion from sources outside the agency. Notices of intent to solicit outside opinion must be published in the *State Register* and all interested persons afforded the opportunity to submit data or views on the subject, either orally or in writing.

The *State Register* also publishes other official notices of state agencies, notices of meetings, and matters of public interest.

Minnesota Agricultural and Economic Development Board

Notice of Public Hearing on a Proposed Project Under the Agricultural and Economic Development Program Pursuant to *Minnesota Statutes,* Chapter 41A, As Amended

NOTICE IS HEREBY GIVEN that the governing body of the Minnesota Agricultural and Economic Development Board of the State of Minnesota (the "Board"), will meet on June 1, 1988, at 9:00 a.m. at the Minnesota Department of Trade and Economic Development, 900 American Center Building, Room 3, 150 East Kellogg Boulevard, Saint Paul, Minnesota for the purpose of conducting a public hearing on a proposal that the Board issue its revenue bonds under the Minnesota Development Program pursuant to *Minnesota Statutes,* Chapter 41A, as amended, in order to finance the cost of a project. The proposed project will consist of the acquisition and installation of fixtures and equipment in a 40,000 square foot leased facility located at 1425 East Bridge Street in Redwood Falls, Minnesota, for the purpose of manufacturing custom designed switching power supply products. The proposed project will be operated by Zytec Corporation, a Minnesota corporation. The estimated total amount of the proposed issue is $2,160,000. The bonds shall be a limited obligation of the Board and the bonds and interest thereon shall be payable solely from the revenues pledged to the payment thereof, except that such bonds may be secured by a mortgage or other encumbrance on the project. No holder of any such bond shall ever have the right to compel any exercise of the taxing power of the State of Minnesota to pay the bonds, or the interest thereon, nor to enforce payment against any property of the State except the project.

A draft copy of the proposed application to the Minnesota Department of Trade and Economic Development for approval of the project, together with all attachments and exhibits thereto, is available for public inspection at the Board offices between 9:00 a.m. and 4:00 p.m. on days when the Minnesota Department of Trade and Economic Development is open for business.

All persons interested may appear and be heard at the time and place set forth above.

Dated: 16 May 1988

Dave Mocol, Executive Director
Minnesota Agricultural & Economic
Development Board

Minnesota State Arts Board

Board Meeting

The Minnesota State Arts Board will hold a regular business meeting on Thursday, May 21, 1988. The meeting will be held at the Arts Board offices, 432 Summit Avenue, Saint Paul and will begin at 9:00 a.m.

Agenda items include the selection of Artist Assistance fellowship grantees for Prose, Poetry, and Theater Arts, and the state's first recipients of Folk Arts Apprenticeship grants.

Department of Commerce

Notice to Solicit Outside Opinion Regarding Proposed Amendments to Rules Regarding Unfair Practices with Respect to Motor Vehicle Fuel Franchise Agreements Including the Impact of the Rules on Small Business

Notice is hereby given that the Department of Commerce is seeking information or opinions from persons outside the agency in preparing to amend current rules regarding unfair practices with respect to motor vehicle fuel franchise agreements. Promulgation of these amendments to rules is authorized by *Minnesota Statutes* § 80C.18 and § 45.023.

Outside opinion is also being solicited as to how these rules will affect small businesses as defined by *Minnesota Statutes* § 14.115, subdivision 1.

The Department of Commerce requests information and comments concerning the subject matter of these rules. Interested or affected persons or groups may submit statements of information or comment orally or in writing to:

Richard G. Gomsrud
Department of Commerce
500 Metro Square Building
St. Paul, MN 55101
(612) 296-5689

Oral statements will be received during regular business hours over the telephone at (612) 296-5689.

All statements of information and comment shall be accepted until June 15, 1988. Any written material received by the Department of Commerce shall become part of the record in the event that the rules are promulgated.

Michael A. Hatch
Commissioner of Commerce

Departments of Human Services, Health, and Public Safety

End of Soliciation Period for Comments Concerning Merit System Rules

Notice is hereby given that the comment period for the notice of intent to solicit outside opinion concerning Minnesota Merit System rules, published in the *State Register* March 28, 1988, will end on May 23, 1988.

Questions concerning the comment period may be addressed to:

Ralph W. Corey
Minnesota Merit System
Second Floor, Human Services Building
444 Lafayette Road
St. Paul, Minnesota 55155-3822

Department of Labor and Industry

Code Enforcement Boiler Inspection Division

Notice of Solicitation of Outside Information or Opinions in the Matter of the Proposed Amendment of Rules of the Minnesota Department of Labor and Industry Governing Boilers and Power Boats

Notice is hereby given that the Minnesota Department of Labor and Industry, Code Enforcement Boiler Inspection Division is seeking information or opinions from sources outside the agency in preparing to propose the amendment of rules governing documentation and evaluation of applicant qualifications, inspection and safety standards for boilers and pressure vessels and dispute resolution procedures. The adoption of these rules is authorized by *Minnesota Statutes* § 183.44, subd. 2 (1986), *Minnesota Statutes* § 183.465 (1986) and *Minnesota Statutes* § 183.466 (1986).

The Minnesota Department of Labor and Industry, Code Enforcement Boiler Division, requests information and opinions concerning the subject matter of these rules. Interested or affected persons or groups may submit data or views on the subject matter of concern in writing to:

Charles Curren, Assistant Commissioner
Department of Labor and Industry
4th Floor, Space Center Building
444 Lafayette Road
St. Paul, Minnesota 55101

Any written material received by the Minnesota Department of Labor and Industry, Code Enforcement Boiler Inspection Division shall become part of the rulemaking record to be submitted to the Attorney General or Administrative Law Judge in the event that the amendments to the rules are adopted.

Information and opinions will be accepted until June 10, 1988.

Dated: 9 May 1988

Ray Bohn, Commissioner of the
Department of Labor and Industry

Department of Labor and Industry

Code Enforcement High Pressure Piping Division (Division of Steamfitting Standards)

Notice of Solicitation of Outside Information or Opinions in the Matter of the Proposed Amendment of Rules of the Minnesota Department of Labor and Industry Governing High Pressure Piping

Notice is hereby given that the Minnesota Department of Labor and Industry, Code Enforcement High Pressure Piping Division is seeking information or opinions from sources outside the agency in preparing to propose the amendment of rules governing high pressure piping installers and installation. The promulgation of these rules is authorized by *Minnesota Statutes* § 326.48, Subd. 1 (Supp. 1987), *Minnesota Statutes* § 326.46, (1986), and *Minnesota Statutes* § 326.50, (Supp. 1987).

The Minnesota Department of Labor and Industry, Code Enforcement High Pressure Piping Division, requests information and opinions concerning the subject matter of these rules. Interested or affected persons or groups may submit data or views on the subject matter of concern in writing to:

Charles Curren, Assistant Commissioner
Department of Labor and Industry
4th Floor, Space Center Building
444 Lafayette Road
St. Paul, Minnesota 55101

Any written material received by the Minnesota Department of Labor and Industry, Code Enforcement High Pressure Piping Division shall become part of the rulemaking record to be submitted to the Attorney General or Administrative Law Judge in the event that the amendments to the rules are adopted.

Information and opinions will be accepted until June 10, 1988.

Dated: 9 May 1988

Ray Bohn, Commissioner of the
Department of Labor and Industry

Department of Labor and Industry

Division of Labor Standards

Notice of Reconsideration of Prevailing Wage Rate

The commissioner has vacated the prevailing wage rate certified October 1, 1987 for labor classification 234—TURNAPULL OPERATOR (OR SIMILAR TYPE) in Pipestone county, for highway/heavy construction projects.

The revised county may be obtained by contacting the Minnesota Documents Division, 117 University Avenue, St. Paul, Minnesota 55155.

Ray Bohn, Commissioner
Department of Labor and Industry

Department of Labor and Industry

Division of Labor Standards

Notice of Correction to Prevailing Wage Rates

The following prevailing wage rates for commercial construction projects have been corrected: Sheetmetal workers certified February 1, 1988 in Beltrami, Lake of the Woods, and Clearwater counties; Electricians certified February 1, 1988 in Beltrami county; Roofers certified April 1, 1988 in LeSueur and Nicollet counties.

The prevailing wage rate certified October 1, 1987 for Carpenters on highway/heavy construction projects in Winona county has been corrected.

Copies of the revised counties may be obtained by contacting the Minnesota Documents Division, 117 University Avenue, St. Paul, Minnesota 55155.

Ray Bohn, Commissioner
Department of Labor and Industry

Minnesota Pollution Control Agency

Division of Air Quality

Notice of Intent to Solicit Outside Information Regarding Proposed Rules Governing Standards of Performance for Incinerators

Notice is hereby given that the Minnesota Pollution Control Agency (Agency) is seeking information or opinions from outside sources in preparing to propose the amendment of rules governing Standards of Performance for Incinerators, *Minnesota Rules* 7005.0600-7005.0650. The amendment of the rule is authorized by *Minnesota Statutes* § 116.07 Subd. 4 (1986), which allows the Agency to adopt and amend rules for the prevention, abatement or control of air pollution.

The Agency requests information and opinions concerning the subject matter of the rule. Interested persons or groups may submit data or views in writing or orally. Written or oral statements or comments should be directed to:

Anne M. Jackson
Minnesota Pollution Control Agency
Division of Air Quality
520 Lafayette Road North
St. Paul, Minnesota 55155
Telephone: (612) 296-7949

Oral statements will be received during regular business hours, 8:00 a.m. to 4:30 p.m., Monday through Friday.

All statements of information and opinion will be accepted until August 1, 1988. Any written materials received by the Agency shall become part of the rulemaking record in the event that the rule is amended.

Gerald L. Willet
Commissioner

Minnesota Sentencing Guidelines Commission

Notice of Public Hearing to Consider Modifications to the Sentencing Guidelines

The Minnesota Sentencing Guidelines Commission will hold a public hearing on Tuesday, June 21, 1988, at 6:30 p.m. in Hearing Room 5, Ground Floor, State Office Building, 100 Constitution Ave., St. Paul, Minnesota. The Commission has been directed by the Legislature to address the issue of the development of nonimprisonment guidelines and make recommendations to the Legislature in February, 1989. The purpose of the public hearing is to solicit ideas and suggestions on the development of nonimprisonment guidelines and to allow the Commission to have an opportunity to address public concerns at the early stages of guidelines development.

Copies of a short paper discussing uniformity and proportionality concerns with respect to nonimprisonment sanctions are available, free of charge, by contacting the Minnesota Sentencing Guidelines Commission at 51 State Office Building, St. Paul, MN 55155, or by calling (612) 296-0144.

All interested persons are encouraged to attend the hearing and offer comments. Persons wishing to speak may register in advance by contacting the Commission staff at the above address/telephone number.

The Commission will hold the record open for five days after the public hearings to accept additional written comment on this issue. It is likely that future public hearings will be held at later stages in the development of nonimprisonment guidelines.

State Contracts and Advertised Bids

Pursuant to the provisions of Minn. Stat. § 14.10, an agency must make reasonable effort to publicize the availability of any services contract or professional and technical services contract which has an estimated cost of over $2,000.

Department of Administration procedures require that notice of any consultant services contract or professional and technical services contract which has an estimated cost of over $10,000 be printed in the *State Register*. These procedures also require that the following information be included in the notice: name of contact person, agency name and address, description of project and tasks, cost estimate, and final submission date of completed contract proposal. Certain quasi-state agencies are exempted from some of the provisions of this statute.

Commodities contracts with an estimated value of $15,000 or more are listed under the Procurement Division, Department of Administration. All bids are open for 7-10 days before bidding deadline. For bid specifics, time lines, and other general information, contact the appropriate buyers whose initials appear in parentheses next to the commodity for bid, by calling (612) 296-6152.

Department of Administration: Materials Management Division

Contracts and Requisitions Open for Bid

Call 296-2600 for information on a specific bid, or to request a specific bid. Contact listed buyer.

Commodity: Amber Monitors—Metro State
Contact: Mary Jo Bruski 612-296-3772
Bid due date at 2pm: May 19
Agency: State University—Metro
Deliver to: St. Paul
Requisition #: 26137-04247

Commodity: Electrofishing Boat System
Contact: Doug Thompson 612-296-3775
Bid due date at 2pm: May 19
Agency: Natural Resources—So. Service Ctr.
Deliver to: St. Paul
Requisition #: 29004-10133

Commodity: Electrofishing Boat System
Contact: Doug Thompson 612-296-3775
Bid due date at 2pm: May 19
Agency: Natural Resources—No. Service Ctr.
Deliver to: Grand Rapids
Requisition #: 29006-06505

Commodity: 300# Washer
Contact: Doug Thompson 612-296-3775
Bid due date at 2pm: May 19
Agency: Correctional Facility
Deliver to: St. Cloud
Requisition #: 78830-09218

Commodity: Container Utility Commercial
Contact: Pam Anderson 612-296-1053
Bid due date at 2pm: May 19
Agency: Facilities Management
Deliver to: Little Falls
Requisition #: 01000-05342

Commodity: DDC Data Panels
Contact: Pat Anderson 612-296-1053
Bid due date at 2pm: May 19
Agency: Plant Mgmt (Automation)
Deliver to: St. Paul
Requisition #: 02307-81360

Commodity: Computer Software—Hewlett Packard
Contact: Pam Anderson 612-296-1053
Bid due date at 2pm: May 19
Agency: Building Codes
Deliver to: St. Paul
Requisition #: 02525-83167

Commodity: Brake Shoes, Drums and Other Supplies—Rebid
Contact: Dale Meyer 612-296-3773
Bid due date at 2pm: May 19
Agency: Various
Deliver to: Various
Requisition #: Price Contract

Commodity: Fish Vacuum Pump Twin Cylinder
Contact: Brenda Thielen 612-296-9075
Bid due date at 2pm: May 19
Agency: Natural Resources
Deliver to: Altura
Requisition #: 29005-11105

Commodity: 3 Year Rental of Kodak 150AF
Contact: Teresa Ryan 612-296-7556
Bid due date at 2pm: May 19
Agency: Pollution Control
Deliver to: St. Paul
Requisition #: 32500-17468

Commodity: Toshiba Portable PCs
Contact: Mary Jo Bruski 612-296-3772
Bid due date at 2pm: May 20
Agency: Public Safety
Deliver to: St. Paul
Requisition #: 07700-49159

Commodity: Staplers—Rebid
Contact: Ann Wefald 612-296-2546
Bid due date at 2pm: May 23
Agency: Central Stores
Deliver to: St. Paul
Requisition #: Price Contract

Commodity: Mobile radios
Contact: Pat Anderson 612-296-3777
Bid due date at 2pm: May 25
Agency: Transportation Dept.
Deliver to: North St. Paul
Requisition #: 29003 02083

Commodity: Light Bar
Contact: Brenda Thielen 612-296-9075
Bid due date at 2pm: May 19
Agency: Public Safety Warehouse
Deliver to: St. Paul
Requisition #: 07500-46957

Commodity: Wang computer equipment
Contact: Mary Jo Bruski 612-296-3772
Bid due date at 2pm: May 25
Agency: Employee Relations Dept.
Deliver to: St. Paul
Requisition #: 24000 81787

Commodity: Traffic signal cabinets
Contact: Pat Anderson 612-296-3777
Bid due date at 2pm: May 25
Agency: Transportation—Electrical Services
Deliver to: St. Paul
Requisition #: 79050 2096

Commodity: Engineering reproduction materials
Contact: Ann Wefald 612-296-2546
Bid due date at 2pm: May 25
Agency: Various
Deliver to: Various
Requisition #: Price Contract

Commodity: Offset supplies—rebid
Contact: Ann Wefald 612-296-2546
Bid due date at 2pm: May 25
Agency: Various
Deliver to: Various
Requisition #: Price Contract

Commodity: Trailer mounted early warning boards—rebids
Contact: Brenda Thielen 612-296-9075
Bid due date at 2pm: May 24
Agency: Transportation
Deliver to: Golden Valley
Requisition #: 79382 01347

Commodity: Toshiba computer & Epson printer
Contact: Mary Jo Bruski 612-296-3772
Bid due date at 2pm: May 24
Agency: Public Safety
Deliver to: St. Paul
Requisition #: 07100 49170

Commodity: Energy management system
Contact: Pat Anderson 612-296-3777
Bid due date at 2pm: May 24
Agency: Transportation
Deliver to: Detroit Lakes
Requisition #: 79400 02852

Commodity: Electrofishing system
Contact: Doug Thompson 612-296-3775
Bid due date at 2pm: May 24
Agency: Department of Natural Resources
Deliver to: Bemidji
Requisition #: 29001 12933

Commodity: A complete line of corrugated metal pipe & corrugated plastic pipe—rebid
Contact: Ed Shank 612-296-3770
Bid due date at 2pm: May 24
Agency: Various
Deliver to: Various
Requisition #: Price Contract

Commodity: Video camera recorder and accessories
Contact: Pat Anderson 612-296-3777
Bid due date at 2pm: May 25
Agency: Transportation Dept.
Deliver to: St. Paul
Requisition #: 79000 84510 01

Commodity: Payton illuminating system
Contact: Pat Anderson 612-296-3777
Bid due date at 2pm: May 25
Agency: Public Safety Dept.
Deliver to: St. Paul
Requisition #: 07300 49282 01

Contract Awards—Materials Management Division

Item: Radio Comm Eqpt: Mobile/ Portable
Req.#: 07600-49163-01
Awarded to: Motorola Inc., Eden Prairie, MN
Awarded amount: $22,176.00
Awarded date: May 5, 1988
Expir/deliv date: August 1, 1988
Shipped to: Department of Public Safety

Item: Auto's Trucks vans for Clients Only
Req.#: 21606-90390-01
Awarded to: Thomas Pontiac Buick, Coon Rapids, MN
Awarded amount: $15,894.70
Awarded date: May 5, 1988
Expir/deliv date: May 15, 1988
Shipped to: Various locations

Item: Fish hatchery equipment
Req.#: 29005-11084-01
Awarded to: Innovac Tech USA Inc., Seattle, WA
Awarded amount: $22,034.00
Awarded date: May 5, 1988
Expir/deliv date: June 2, 1988
Shipped to: Dept. Natural Resources

Item: Computer software purchase (non-PC)
Req.#: 21200-17620-01
Awarded to: IBM Corp., Mpls., MN
Awarded amount: $21,190.00
Awarded date: May 6, 1988
Expir/deliv date: May 30, 1988
Shipped to: MN Dept of Jobs and Training

Item: Lumber & related basic wood
Req.#: 29007-10079-01
Awarded to: Youngblood Lumber Co., Mpls., MN
Awarded amount: $23,336.82
Awarded date: May 6, 1988
Expir/deliv date: June 30, 1988
Shipped to: DNR—Northern Service Center

Item: Conductivity meters
Req.#: 26074-12135-03
Awarded to: Baxter Co., Mpls., MN
Awarded amount: $15,154.00
Awarded date: May 9, 1988
Expir/deliv date: May 25, 1988
Shipped to: Winona State University

Item: Plantery rotary camera
Req.#: 07700 46955 01
Awarded to: Active Micrographics Inc., Edina, MN
Awarded amount: $15,000.00
Awarded date: May 11, 1988
Expir/deliv date: June 1, 1988
Shipped to: Department of Public Safety

Item: Auto hd truck & van
Req.#: 07500 49151 01
Awarded to: Rathert Chevrolet Inc., Duluth, MN
Awarded amount: $25,362.00
Awarded date: May 11, 1988
Expir/deliv date: August 15, 1988
Shipped to: Department of Public Safety

Department of Administration: Printing & Mailing Services

Printing vendors for the following contracts must review contract specifications in printing buyers office at 117 University Avenue, Room 134-B, St. Paul, MN.

Commodity: Reprint window envelopes, 22M type to set, one-sided, 28# brown kraft, 9″x7⅞″
Contact: Printing buyer's office
Bids are due at 4:30pm: May 17
Agency: Commerce Dept.
Deliver to: St. Paul
Requisition #: 7127

Commodity: Window envelopes, 15M, camera ready, one-sided, 20# blue wove, 3¾″x5⅛″
Contact: Printing buyer's office
Bids are due at 4:30pm: May 17
Agency: DNR—Boat & Water Safety
Deliver to: St. Paul
Requisition #: 6997

Commodity: Grade mailers, 4-part forms, 30M, camera ready, one-sided 11″x4½″ overall, carbon interleave
Contact: Printing buyer's office
Bids are due at 4:30pm: May 17
Agency: State University
Deliver to: Bemidji
Requisition #: 7132

Commodity: State Park Vehicle Permits, 150M, type to set + camera ready, two-sided, numbering, 3″x3″
Contact: Printing buyer's office
Bids are due at 4:30pm: May 17
Agency: DNR—Parks & Recreation
Deliver to: St. Paul
Requisition #: 7068

Commodity: Letterhead, 2M camera ready, one-sided, 8½″x11″ 24#
Contact: Printing buyer's office
Bids are due at 4:30pm: May 18
Agency: Water & Soil Resources
Deliver to: St. Paul
Requisition #: 7045

Commodity: Business cards, 3 sets of 250, raised lettering, type to set + camera ready, one-sided
Contact: Printing buyer's office
Bids are due at 4:30pm: May 18
Agency: Agriculture Dept.—RIM
Deliver to: St. Paul
Requisition #: 7044

Commodity: IRONWORLD brochures, 100M, negs furnished + camera ready, 14⅞"x17¼" three folds to 3⅝"x8½"
Contact: Printing buyer's office
Bids are due at 4:30pm: May 18
Agency: IRONWORLD USA
Deliver to: Chisholm
Requisition #: 6787

Commodity: Farmers' Market/WIC coupon, 75M camera ready, one-sided, numbering, in pads w/chipboard, 2½"x5"
Contact: Printing buyer's office
Bids are due at 4:30pm: May 18
Agency: Agriculture Dept.
Deliver to: St. Paul
Requisition #: 7069

Commodity: Title Application, 650M, 4-part snapout sets, 8½"x11¾" overall, carbonless interleave, type to set, two-sided
Contact: Printing buyer's office
Bids are due at 2pm: May 20
Agency: Public Safety Dept.
Deliver to: St. Paul
Requisition #: 6929

Commodity: Gambling license renewal application, 1,000, type to set, 3-part form w/blue carbon interleave, 8½"x11" w/3/8" tearship
Bids are due May 19
Agency: Charitable Gambling Control Board
Deliver to: St. Paul
Requisition #: 7175

Commodity: 8-page newsletter, 11" × 17" folded to 8½" × 11", camera ready, two-sided, 6 issues 3,250 copies
Bids are due May 19
Agency: Faribault Regional Center
Deliver to: Faribault
Requisition #: 7090

Commodity: Pressure sensitive labels, 1000 each of two sizes, 1⁵⁄₁₆" and 1¾" × 2¾"
Bids are due May 19
Agency: RIM Reserve—Agriculture Dept.
Deliver to: St. Paul
Requisition #: 6957

Commodity: Brown kraft envelope with poly window, 4,000, self seal 11¼" × 9½" w/2½" gummed flap
Bids are due May 20
Agency: Trade & Economic Development
Deliver to: St. Paul
Requisition #: 7249

Commodity: Manual on MA/GAMC, 15,040 sets, 2-sided, camera ready, number of pages unknown—bid on minimum of 300 with additional prices for 4 or 8 page signatures
Bids are due May 24
Agency: Human Services Dept.
Deliver to: St. Paul
Requisition #: 6864

Minnesota Department of Administration

Printing and Mailing Services Division

Request for Proposals for Graphic Arts Design

The Minnesota Department of Administration, Printing and Mailing Services Division, is accepting bid proposals for Graphic Arts Design work. Those persons interested in receiving a detailed copy of the request for proposal may write to the address below or contact Geri Christen at 612-296-2403.

Minnesota Department of Administration
Printing and Mailing Services Division
117 University Avenue
St. Paul, Minnesota 55155

About $60,000 has been budgeted for this project and four contracts will be awarded. Proposals are due by 4:30 p.m., May 23, 1988.

Department of Corrections Minnesota Correctional Facility—Stillwater

Notice of Request for Proposal for Chemical Dependency Counselor

NOTICE IS HEREBY GIVEN that the Minnesota Correctional Facility—Stillwater is seeking the services of a qualified chemical dependency counselor for the period of July 1, 1988 through June 30, 1989. The estimated cost will not exceed $9,000 for the term of the contract. Direct inquiries to: Don Engeldinger, Minnesota Correctional Facility, P.O. Box 55, Stillwater, MN 55082, or call (612) 779-2760.

Proposals must be submitted no later than May 25, 1988.

Departments of Administration, Agriculture, Finance, Human Services, Natural Resources, Trade and Economic Development, Transportation, and the Metropolitan Council

Notice of Request for Resumes from Fee Appraisers

The State of Minnesota and the Metropolitan Council is establishing a list of qualified real estate appraisers to do contract appraisals for the Departments of Administration, Agriculture, Energy and Economic Development, Finance, Human Services, Natural Resources, Transportation and the Metropolitan Council, for the period beginning July 1, 1987. In developing the list of qualified appraisers, the State invites appraisers to submit requests to be on that list, together with their qualifications-resume, reflecting one or more of qualifications listed below:

NOTE: The request and qualifications-resume must be received no later than June 2, 1988.

I. INDIVIDUALS WITH APPRAISAL DESIGNATIONS:

Individuals holding a designation from one or more of the following organizations and furnishing evidence of good standing in that organization shall be qualified to be on the State's List of Qualified Appraisers. Designated appraisers must also comply with continuing education requirements in Paragraph IV.

A. American Institute of Real Estate Appraisers
   1. Member of the American Institute (M.A.I.)
   2. Residential Member (R.M.)

B. Society of Real Estate Appraisers
   1. Senior Residential Appraiser (S.R.A.)
   2. Senior Real Property Appraiser (S.R.P.A.)
   3. Senior Real Estate Analyst (S.R.E.A.)

C. American Farm Managers and Rural Appraisers
   1. Accredited Rural Appraiser (A.R.A.)

D. American Society of Appraisers
   1. Senior Member (A.S.A.)
   2. Fellow (F.A.S.A.)

E. National Association of Independent Fee Appraisers
   1. Member (I.F.A.)
   2. Senior Member (I.F.A.S.)
   3. Appraiser-Counselor (I.F.A.C.)

F. Accredited Minnesota Assessor (A.M.A.)

Candidates, Associate members and nondesignated appraisers must show further evidence of training, experience and proficiency, as noted in paragraph II below.

II. INDIVIDUALS WITHOUT APPRAISAL DESIGNATIONS:

Individuals not having one of the designations set forth above, shall be qualified to be on the State's List of Qualified Appraisers provided they meet all the requirements below:

A. Experience:

Appraisers shall have had at least two years full time experience in Real Estate Appraising. A resume should relate the type of appraisal experience along with a listing of clientele.

B. Training:

1. Appraisers holding a Bachelor's degree with a core curriculum in Real Estate or in Valuation Sciences from a nationally accredited university or college shall have met the training requirements, or

2. An appraiser having successfully completed at least 80 hours of appraisal course work offered by those approved training organizations listed below. It is to be noted that only course work completed is applicable, not seminars attended. The applicant is responsible for securing any evidence of successful completion or evidence of "equivalency" from an organization if so requested.

Approved Training Organizations	Recommended Course Work to be Completed
AIREA	#1A-1, #1A-2, #1B-A, #1B-B, #8-2
SREA	101, 102, 201, 202
AFMRA	Principles of Rural Appraisals Advanced Rural Appraisals Appraisal Report Writing
IFA	1.1, 2.1A, 2.1B, 3.1, 4.1, 4.2, 4.3

C. Sample Appraisal:

The State reserves the right to request a sample appraisal(s) done for a client. The sample appraisal(s) is to be examined for compliance with generally recognized appraisal procedures.

III. STANDARDS OF PROFESSIONAL PRACTICE:

All appraisers must comply with "Uniform Standards of Professional Appraisal Practice" as adopted May 5, 1986, by an Ad Hoc Committee representing nine appraisal organizations in North America. A copy of these basic standards may be obtained upon written request to the address below.

IV. CONTINUING EDUCATION:

An appraiser having completed the above courses or receiving a designation prior to July 1, 1987, shall submit evidence of having completed no less than 15 hours of approved continuing education since that date. Approved continuing education shall consist of attending such courses, or seminars or meetings which would result in an appraiser being adjudged "currently certified" by an approved designating organization, or; which has been approved for continuing education credit for Real Estate Licensure by the State of Minnesota, Department of Commerce.

Appraisers having completed 45 or more hours of continuing education since July 1, 1987, and who are otherwise qualified will be on the State List until June 30th 1991.

Appraisers having completed 30 or more hours of continuing education since July 1, 1987, and who are otherwise qualified will be on the State's List until June 30th 1990.

Appraisers having completed 15 or more hours of continuing education since July 1, 1987, and who are otherwise qualified will be on the State's List until June 30th 1989.

V. ASSIGNMENTS:

Certification to a state list of qualified appraisers is not a guarantee of subsequent assignments. The State of Minnesota reserves the right to assign appraisers at the discretion of the assigning agency, dependent on the qualifications of the appraisers, geographic location, and fee requirements.

NOTE: Appraisers will be entitled to reject any assignment offered.

Mail qualifications-resumes, requests and other material to:
Department of Natural Resources
Bureau of Land—Box 30
Acquisition and Exchange
500 Lafayette Road
St. Paul, Minnesota 55155-4030

Phone Calls may be directed to:
Denis Dailey 297-1657
Russ Gustafson 296-1135

Minnesota State Arts Board

Request for Proposal for Graphic Arts Services

The Minnesota State Arts Board is requesting proposals for bids to provide a variety of graphic arts services beginning July 1, 1988. The total amount of the contract will not exceed $15,000.

The contract will cover such tasks as concept development, graphic design and layout, special typesetting, and illustration for the agency's publications.

Respondents will be asked to provide a portfolio, staff qualifications, and a fee schedule that will be effective during the life of the contract. The successful respondent will be assigned tasks within the scope of the contract as needed by the agency.

The deadline for submitting completed proposals is 4:30 p.m. on June 13, 1988. Late proposals will not be accepted.

For more information contact:

Marjorie Casey
Minnesota State Arts Board
432 Summit Avenue
Saint Paul, MN 55102
(612) 297-2603

Department of Health

Request for Proposals for Development and Implementation of AIDS Prevention and Risk Reduction Programs in Communities of Color

Purpose:

The Minnesota Department of Health (MDH) has funds available for a twelve-month period (January 1, 1989 to December 31, 1989) for the development and implementation of AIDS prevention and risk reduction programs in communities of color (American Indian, Asian, Black and Hispanic) in two primary areas: 1) community-based AIDS education and 2) targeted risk reduction education for individuals engaging in high-risk behaviors. Proposals addressing at least one of these priorities will be funded on a competitive basis.

Amount:

Up to $400,000.

Duration:

The grant period is established for 12 months, January 1 to December 31, 1989. Funds have only been appropriated for this time period. If additional funding is made available, contracts may be renewed on a competitive basis.

Eligibility Criteria:

1. Demonstrate administrative, organizational, programmatic, and fiscal capabilities to deliver the proposed program.

2. Demonstrate support by the four legislatively-mandated minority councils, local health departments, community and neighborhood agencies, health providers, and other interested and appropriate organizations and groups.

3. Demonstrate current and/or future potential for additional resources/revenues for program development, implementation, evaluation, and continuation of proposed program.

Procedures for Submitting Proposals:

The complete request for proposal packet is available upon request. After completion, please submit the original and fifteen (15) copies by 4:30 p.m., Friday, July 29, 1988 to:

Pamela Fletcher
AIDS Prevention Services Section
Minnesota Department of Health
717 S.E. Delaware Street (Room 225)
P.O. Box 9441
Minneapolis, Minnesota 55440
(612) 623-5698

Department of Human Services
Health Care Management

Request for Proposals for a Plan to Implement a State-Subsidized Health Insurance Program

The Department of Human Services intends to issue a consultant contract to a qualified individual or individuals who can produce a report that describes in detail an implementation plan or plans for the "Healthspan" concept that would provide subsidized health insurance benefits to uninsured Minnesota residents. The plan must include at least the following:

(1) estimates of the number of people eligible for the program, the expected number of individuals who will enroll, and the costs of the program;

(2) a description of benefits to be offered;

(3) recommendations for methods to determine eligibility and collect premiums;

(4) strategies for contracting and marketing;

(5) strategies to preserve and enhance employer participation in the provision of health care coverage;

(6) strategies to coordinate or merge the program with health care programs such as general assistance medical care, the university hospital papers program at the University of Minnesota hospitals, Minnesota comprehensive health association, medical assistance, Medicare, the catastrophic health expense protection program, the children's health plan, and other similar programs;

(7) timelines for implementing the program, with specific implementation plans for the 1989-1991 biennium;

(8) methods of financing the program; and

(9) recommendations for legislation to implement the program.

Proposals are requested from individuals qualified to produce the report based on experience, education, achievements and community standing. The consultant contract will require extensive public involvement and work with an advisory task force. The Department of Human Services will make the final selection of a consultant and issue a contract based upon the Department's needs, but not to exceed $20,000.00 for the period from the present through November 18, 1988.

Proposals must be received by May 31, 1988 and should be directed to:

Kathryn Lamp
Health Care Management Division
Human Services Building
444 Lafayette Road
St. Paul, Minnesota 55155-3829

Department of Human Services

Anoka-Metro Regional Treatment Center

Notice of Request for Proposal for Medical Services

Notice is hereby given that the Anoka-Metro Regional Treatment Center, Mental Health Bureau, Department of Human Services, is seeking the services which are to be performed as requested by the Administration of Anoka-Metro Regional Treatment Center. Contracts will be written for the period beginning July 1, 1988, and ending June 30, 1989.

1. Psychiatric Services. Responsibilities will include psychiatric assessments, psychiatric treatment, attendance at Medical Staff meetings, participation in the Utilization Review program, appearances at Special Review Board hearings, probate court hearings, and in-service education. The estimated total amount for all psychiatric contracts will not exceed $160,000 annually.

2. Neurological Services. Responsibilities will include the furnishing of computerized tomography (CAT Scans) and interpretation of results, neurological consultation and supervisory training and assistance with neurological research and evaluation at Anoka-Metro Regional Treatment Center. The total will not exceed $9,400 annually.

3. Podiatry Services. Responsibilities will include providing proper podiatry services in relation to Medical Assistance and Medicare guidelines, at times arranged by Medical Director or his designee. Total estimated amount of contract will not exceed $2,500 annually.

4. Optometry Services. Responsibilities will include eye exams and referrals, dispensing of eyewear, and consultation with medical staff. Total amount of contract will not exceed $4,800 annually.

5. Radiology Services. Responsibilities will include the interpretation of all x-rays and conduct fluoroscopy examinations, and provide consultation to medical staff. Total amount of contract will not exceed $16,500 annually.

6. Electroencephalogram (EEG) Testing. Responsibilities will include conducting the EEG tests with a tracing for each test. Equipment will be furnished by Anoka-Metro Regional Treatment Center. Total amount of contract will not exceed $2,000 annually.

7. Family Practice Services. Responsibilities will include specialized medical care for mentally ill and chemically dependent patients. Total estimated amount of contract will not exceed $20,000 annually.

Responses must be received by June 6, 1988. Direct inquiries to: Robert F. Rosenthal, Chief Operating Officer, Anoka-Metro Regional Treatment Center, 3300 Fourth Avenue North, Anoka, Minnesota 55303. Telephone: (612) 422-4300.

Department of Human Services

Brainerd Regional Human Services Center

Request for Proposals

Notice is hereby given that the Brainerd Regional Human Services Center is seeking the following services for the period July 1, 1988 through June 30, 1989: these services are to be performed as requested by the Administration of the Brainerd Regional Human Services Center.

This notice does not obligate the State to complete the project, and the State reserves the right to cancel the solicitation if it is considered to be in its best interest.

1. Services of a qualified psychiatrist 20 hours per week, 50 weeks per year to provide psychiatric consultation to the Timberland Mental Health Program which includes a 42 bed emotionally disturbed adolescent program, and an 80 bed adult psychiatric program.

Duties will include assessments to determine organically involved impairments; diagnosis and treatment recommendations; consultation to interdisciplinary teams; and individual appointments with designated clients.

Proposals are requested by 11:00 a.m. June 14, 1988 indicating the proposed hourly rate, proposed travel time provision, and proposed total annual cost.

The total amount of the contract is estimated not to exceed $80,000.00.

2. Brainerd Regional Human Services Center is seeking to establish a contract for physical therapy services for approximately 70 physically handicapped residents for the period July 1, 1988 through June 30, 1989. These services are to be provided at Brainerd Regional Human Services Center using State owned equipment and supplies. The following activities will be included in the Contractor's duties:

A. Evaluate approximately 70 physically handicapped developmentally disabled residents and recommend physical therapy treatment.

B. Provide one Registered Physical Therapist to carry out prescribed treatment procedures. We anticipate that there would be an average of one treatment per individual per week.

C. Provide Registered Physical Therapist supervision of Physical Therapy Aides (State Employees) to meet requirements of the MN State Board of Medical Examiners.

D. Provide periodic on-site inservice training to direct care staff in the proper techniques of positioning for residents with special wheelchairs.

E. Measure residents and prepare requisitions for special wheelchairs for them.

F. Provide annual physical Therapy goals and objectives for about 70 residents and provide quarterly feedback to the QMRP on the residents' progress toward the goals.

The total amount of the contract is estimated not to exceed $70,000.00. Respondents should submit their proposed rate structure to be used in billing for each of the above services. Proposals must be based upon providing all of the above listed services and must be signed by an authorized person.

Completed proposals must be received by Tuesday, June 14, 1988 at 11:00 a.m. Proposals or inquiries are to be directed to the following person:

Elmer O. Davis
Assistant Administrator
Brainerd Regional Human Services Center
1777 Highway 18 E.
Brainerd, MN 56401
Phone Number (218) 828-2399

Department of Human Services

Oak Terrace Nursing Home

Notice of Request for Proposal for Medical Services

Notice is hereby given that the Oak Terrace Nursing Home, Residential Facilities Division, Department of Human Services, is seeking the following services, which are to be performed as requested by the administration of Oak Terrace Nursing Home.

The contract is written for the period July 1, 1988 through June 30, 1989.

Services of a psychiatrist to provide psychiatric assessments, psychiatric consultation, review of medication regimen, participation in the utilization review program, appearances at court hearings when applicable, and inservice education. The estimated amount of the contract will not exceed a total of $15,600.00 annually.

Responses must be received by May 27, 1988. Direct inquiries to:

Susan Ager
Oak Terrace Nursing Home
14500 County Road 62
Minnetonka, Minnesota 55345

Minnesota Waste Management Board

Notice of Request for Proposals for Firms to Develop a Facility to Manage Minnesota's Used Automotive and Industrial Oils

The Minnesota Waste Management Board (WMB) is seeking proposals from firms interested in developing a facility to manage Minnesota's used automotive and industrial oils. It is estimated that Minnesota generates up to 20-24 million gallons of used oil per year, of which approximately 10 million is presently being collected. The WMB is offering individual matching grants of up to $50,000.00 to fund studies which could include: conducting market assessments; determination of preliminary facility design details; determination of site requirements; and analysis of the economic feasibility of the project. Grant recipients must provide matching funds or in-kind services covering at least 50 percent of the project cost. Potential used oil management technologies include rerefining, cleaning prior to use as fuel, industrial burning, direct use in manufacturing processes or a combination of the above.

Proposals should include information on the qualifications of the proposing firm and key personnel, a description of the proposed used oil management process, a list of existing facilities developed by the proposer, a workplan and budget, a project schedule, a list of potential barriers to development of a facility and advantages of the proposed process over other management techniques.

The WMB was established in 1980 by the Minnesota Legislature. The primary responsibility of the WMB is to facilitate the improved management of solid, industrial and hazardous wastes in Minnesota, through waste reduction, recycling, resource recovery, treatment and disposal and encourage the orderly development of needed waste management facilities. In the area of used oil, the RFP is being issued following the recommendations of a Used Oil Task Force and a WMB study, "Feasibility Study on Long-Term Management Options for Used Oil in Minnesota."

Copies of the Request for Proposals are available from:

Dan Reinke
Minnesota Waste Management Board
1350 Energy Lane
St. Paul, MN 55108
Telephone: (612) 649-5750

Responses should be submitted to the WMB no later than 4:00 p.m., Friday, June 20, 1988.

Non-State Public Contracts

The *State Register* also serves as a central marketplace for contracts let out on bid by the public sector. The *Register* meets state and federal guidelines for statewide circulation of public notices. Any tax-supported institution or government jurisdiction may advertise contracts and requests for proposals from the private sector.

It is recommended that contracts and RFPs include the following: 1) name of contact person; 2) institution name, address, and telephone number; 3) brief description of project and tasks; 4) cost estimate; and 5) final submission date of completed contract proposal. Allow at least three weeks from publication date (four weeks from date article is submitted for publication). Surveys show that subscribers are interested in hearing about contracts for estimates as low as $1,000. Contact the editor for further details.

Elk River Resource Recovery Facility Project

Request for Proposal for Refuse Derived Fuel Ash Storage and Disposal Facility

Anoka, Hennepin and eastern Sherburne Counties, the Tri-County Solid Waste Management Commission (comprised of Stearns, Benton and western Sherburne Counties), and Northern States Power Company (NSP) are requesting proposals for the siting, design, construction, permitting and operation of a facility for the temporary storage and permanent disposal of refuse derived fuel ash from the Elk River Resource Recovery Facility for a twenty year period.

Request for Proposals can be obtained by writing to: Richardson, Richter and Associates, Inc., 512 Nicollet Mall, Suite 550, Minneapolis, Minnesota 55402 or by contacting Mary Richardson at (612) 334-3210.

Proposals will be accepted by Richardson, Richter and Associates, Inc. until 5:00 p.m., CDT, on June 8, 1988, in accordance with the instructions in the Request for Proposals.

State Grants

In addition to requests by state agencies for technical/professional services (published in the State Contracts section), the *State Register* also publishes notices about grant funds available through any agency or branch of state government. Although some grant programs specifically require printing in a statewide publication such as the *State Register*, there is no requirement for publication in the *State Register* itself.

Agencies are encouraged to publish grant notices, and to provide financial estimates as well as sufficient time for interested parties to respond.

Department of Jobs & Training

Division of Rehabilitation Services

Notice of Availability of Funds for Worker's Compensation Pilot Project

Funds are available for a $200,000.00 demonstration project authorized by the 1988 session of the Minnesota Legislature to the Division of Rehabilitation Services, Worker's Compensation Unit, Department of Jobs and Training, for Rehabilitation Services to injured workers who have not responded to traditional rehabilitation efforts. This project is designed to improve the employability of a select group of injured workers through improvements in self concept, healthsports, physical restoration, and motivational training in a residential facility.

A letter of interest and preliminary proposal, not exceeding three pages in length, should be submitted to Paul Moe, Director, Worker's Compensation Unit, Division of Rehabilitation Services, Department of Jobs and Training, 5th floor, 390 North Robert St., St. Paul, Minnesota, 55101, no later than 4 p.m. on Tuesday, May 24, 1988.

Questions concerning the demonstration project should be directed to Phil Slotvig, Metro Worker's Compensation Unit, (612) 649-5454, or Vic Schulz, Greater Minnesota Worker's Compensation Unit, (612) 255-2490.

Supreme Court Decisions

Decisions Filed 13 May 1988

C8-87-1100 State of Minnesota v. O'Darius Marcus Fields, petitioner, Appellant. Court of Appeals.

The total monetary loss involved was not substantially more than that typically involved in a forgery-related offense; therefore, there being only one factor present of the five factors listed in Minnesota Sentencing Guidelines and Commentary II.D.2.b.(4)(1987), defendant's offense of uttering a forged instrument was not a "major economic offense."

Affirmed as modified. Amdahl, C.J.

C5-87-2186 State of Minnesota v. Dorman Richard Arden, Jr., Appellant. Court of Appeals.

Prison inmate, who was sentenced to a concurrent sentence pursuant to the Sentencing Guidelines for making terroristic threats in a letter written from prison, is entitled to receive credit against the sentence for time spent in confinement in prison from the date of the issuance of the complaint and arrest warrant to the date of sentence.

Affirmed as modified. Amdahl, C.J.

Orders

C0-87-2385 In Re Petition for Disciplinary Action against James T. Skonnord, an Attorney at Law of the State of Minnesota. Supreme Court.

Suspended. Amdahl, C.J.

NOTARY PUBLIC LAWS

Statutory requirements regarding the oath of office, necessary bond, and taking of depositions. Includes an explanation of the term of office and procedures for removal from office. Code No. 2-13. $4.00.



Jane Smith
NOTARY PUBLIC-MINNESOTA
RAMSEY COUNTY
My Commission Expires January 1, 1994

U.S. SMALL BUSINESS ADMINISTRATION PUBLICATIONS:

Insurance and Risk Management for Small Business	Code No. 16-50. $3.00.
Small Business Finance	Code No. 16-42. $2.00.
Starting and Managing a Small Business of Your Own	Code No. 16-40. $4.75.

TO ORDER: Send to Minnesota Documents Division, 117 University Avenue, St. Paul, MN 55155. (612) 297-3000, or toll-free in Minnesota: 1-800-652-9747 and ask for "DOCUMENTS." Please include 6% sales tax, and $1.50 postage and handling. Prepayment required. Please include daytime phone. VISA/MasterCard orders accepted over phone.

Publication editors: As a public service, please reprint this ad in your publication as is, reduced, enlarged, or redesigned to suit your format. Thank you.

Tax Court

Pursuant to Minn. Stat. § 271.06, subd. 1, an appeal to the tax court may be taken from any official order of the Commissioner of Revenue regarding any tax, fee or assessment, or any matter concerning the tax laws listed in § 271.01, subd. 5, by an interested or affected person, by any political subdivision of the state, by the Attorney General in behalf of the state, or by any resident taxpayer of the state in behalf of the state in case the Attorney General, upon request, shall refuse to appeal. Decisions of the tax court are printed in the *State Register*, except in the case of appeals dealing with property valuation, assessment, or taxation for property tax purposes.

Tax Court—Regular Division

Docket No. 4461, Dated: 20 April 1988

National Can Corporation, Appellants, vs. Commissioner of Revenue, Appellee.

The above-entitled matter was submitted to the Court on a Stipulation of Facts and briefs of the parties, and was assigned to the Honorable Earl B. Gustafson, Chief Judge of the Minnesota Tax Court.

John C. Johanneson, of Maun, Green, Hayes, Simon, Johanneson and Brehl, Attorneys at Law, represented the appellant.

Thomas K. Overton, Special Assistant Attorney General, represented the appellee.

Upon the filing of briefs by both parties, the case was submitted to the Court for decision on February 12, 1988.

The Court, having considered the stipulated facts, the arguments of counsel in their briefs, and upon all of the files and records herein, now adopts from the stipulation of the parties the following findings of fact numbered 1 through 17, adding its own findings beginning wth number 18:

FINDINGS OF FACT

1. National Can Corporation is a corporation formed, existing and in good standing under the laws of the State of Delaware, with its principal office at 8101 Higgins Road, Chicago, Illinois. Illinois is the domicile of National Can Corporation.

2. National Can Corporation manufactures and sells packaging products, principally beer and beverage containers. National Can Corporation has business operations in numerous states and foreign countries. National Can Corporation operates manufacturing facilities in 22 states, including Minnesota. It determines its Minnesota income tax based upon the three factor apportionment formula of *Minnesota Statutes* § 290.19 (1984). The Minnesota apportionment factors for 1981 and 1982 as adjusted by the Commissioner and accepted by National Can Corporation were as follows:

	Tangible Property	Payroll	Sales	Average	Weighted Average
1981	4.3318%	2.2357%	4.0678%	3.5451%	3.8327%
1982 (combined reporting)	3.8031%	2.6273%	5.0981%	3.8428%	4.5333%
1982 (non-combined*)	4.1506%	2.7710%	5.3565%	4.0860%	4.7737%

(*computed pursuant to *Minnesota Rules* pt. 8019.0300, subpt. 10 and its predecessor.)

3. Apache Container Corporation was a corporation formed, existing and in good standing under the laws of the State of Delaware, with its principal office in the State of Minnesota. During the period of its corporate existence, Minnesota was the domicile of Apache Container Corporation.

4. Apache Container Corporation operated a container manufacturing business wholly within the State of Minnesota. One hundred percent of its property, payroll and sales were allocated to Minnesota. For the calendar taxable periods ended December 31, 1977, 1978, 1979, 1980, and for the eight-month period ended August 31, 1981, Apache Container Corporation operated as a wholly-owned subsidiary of National Can Corportation.

5. For the periods indicated in Number 4, Apache Container Corporation determined its Minnesota income under the provisions of *Minnesota Statutes* §§ 290.17 and 290.18. Apache Container Corporation's Minnesota tax income was not derived by reference to *Minnesota Statutes* § 290.19 for the periods indicated above, because Apache Container Corporation did not derive taxable net income from a trade or business carried on partly within and partly without the State of Minnesota.

6. Operation of Apache Container Corporation within the State of Minnesota resulted in substantial net operating losses. The net operating losses incurred solely and entirely of Apache Container Corporation's Minnesota operations for the periods indicated are as follows:

Fiscal Period Ended	Net Operating Loss Incurred
December 31, 1974	$ 1,824,680
December 31, 1975	1,809,282
December 31, 1976	1,559,939

December 31, 1977	782,667
December 31, 1978	481,071
December 31, 1979	2,486,823
December 31, 1980	1,421,097
December 31, 1981	554,027
	$10,919,901

7. The activities of Apache Container Corporation's operations were such that if income derived therefrom, such income would have been fully taxable in Minnesota according to the provisions of *Minnesota Statutes* §§ 290.17 and 290.18.

8. On or about August 31, 1981, Apache Container Corporation was liquidated into National Can Corporation in a transaction qualifying under *I.R.C.* § 332. Pursuant to Sections 381 and 382 of the *Internal Revenue Code* and *Minnesota Statutes* § 290.138, subd. 3 (1984), National Can Corporation succeeded to the net operating loss carryforward of Apache Container Corporation.

9. Subsequent to the liquidation of Apache Container Corporation into National Can Corporation, National Can Corporation computed its Minnesota income tax pursuant to *Minnesota Statutes* § 290.19 and deducted the amount of Apache Container Corporation's accumulated net operating losses in full against National Can Corporation's income apportioned to Minnesota.

10. The Commissioner of Revenue disallowed National Can Corporation's deduction in full of Apache Container Corporation's accumulated net operating loss carryforward. The Commissioner apportioned such carryforward from Apache Container Corporation using National Can Corporation's apportionment factor for the year to which the loss was carried.

11. The Commissioner of Revenue premised its adjustment to National Can Corporation's net operating loss deductions of Apache Container Corporation's net operating loss carryforward on *Minnesota Statutes* § 290.095, subd. 3(c) (1984), which provides:

Where a corporation does business both within and without Minnesota, and apportions its income under the provisions of section 290.19, the net operating loss deduction shall be allowed to the extent of the apportionment ratio of the loss year, or the year to which the loss is carried, whichever is smaller.

12. The Commissioner of Revenue's application of *Minnesota Statutes* § 290.095, subd. 3(c) (1984) reduced the amount of the net operating loss deduction from $5,725,685 to an apportioned net operating loss deduction of $162,757 for 1981 and $6,606 for 1982.

13. If Apache Container Corporation were acquired in the same manner as that involved in this dispute by a corporation operating wholly within Minnesota and which did not apportion any of its income outside Minnesota pursuant to *Minnesota Statutes* § 290.19 (1984), the accumulated net operating losses incurred by Apache Container Corporation would have been fully deductible. *Minnesota Statutes* § 290.095, subd. 3(b). Similarly, Apache Container Corporation could have utilized its accumulated net operating loss in full by deducting these losses in subsequent, prosperous fiscal years if it had continued to have its entire income assigned or allocated to Minnesota.

14. On November 19, 1985, National Can Corporation paid the Commissioner of Revenue $308,150.13, consisting of additional Minnesota income tax for 1981 of $37,692.00 with interest thereon of $18,984.37, and for 1982 of $193,175.00 with interest thereon of $60,979.79. A reduction in tax allowed by the Commissioner of Revenue for the 1980 calendar taxable year of $2,109.00 and interest thereon of $572.03 was utilized by National Can Corporation to partially offset the change in tax determined by the Commissioner of Revenue.

15. No other dispute remains as to the amount in question as to National Can Corporation's tax liability for the periods ended December 31, 1981 and 1982, and no additional payments are claimed by the Commissioner of Revenue to be due with respect to the tax years in question.

16. The validity of the apportionment adjustments referred to in particular in paragraphs 10 and 12 is the only matter in dispute.

17. The parties agree that, if it is determined that the Commissioner's interpretation of *Minnesota Statutes* § 290.095, subd. 3(c) (1984) is sustained, then the Commissioner's Order is correct. If the Commissioner's interpretation is incorrect, or if the statute is unconstitutional, then the carryover initially claimed by National Can Corporation was appropriate.

The Court further finds:

18. The Court finds that National Can Corporation "does business both within and without Minnesota and apportions its income under the provisions of section 290.19," and therefore the Commissioner's interpretation of *Minnesota Statutes* § 290.095, subd. 3(c) (1984) is correct.

19. The above-entitled action came directly to the Tax Court and not by way of a transfer from District Court. Therefore the Tax Court does not have authority to make a definitive ruling on the constitutionality of *Minnesota Statutes* § 290.095, subd. 3(c) (1984).

20. The attached Memorandum is hereby made a part of these Findings of Fact.

CONCLUSIONS OF LAW

1. The Order of the Commissioner of Revenue determining appellant's corporate income tax liability for the years 1981 and 1982 is affirmed.

LET JUDGMENT BE ENTERED ACCORDINGLY. A STAY OF 15 DAYS IS HEREBY ORDERED.

Dated: 20 April 1988

BY THE COURT,

Earl B. Gustafson, Chief Judge
Minnesota Tax Court

Tax Court—Regular Division

Docket No. 4750, Dated: 8 April 1988

Norman E. and Kathleen Evilsizer, Appellants, vs. Commissioner of Revenue, Appellee.

The above-entitled matter was scheduled for trial before the Minnesota Tax Court on February 3, 1988. Prior to trial the parties agreed to present the facts to the Court by stipulation. The executed Stipulation of Facts dated January 21, 1988 was submitted to the Court on January 25, 1988, and the case was assigned to the Honorable Arthur C. Roemer, Judge of the Minnesota Tax Court.

Lee N. Johnson, Attorney at Law, represented the appellants.

Michele M. Owen, Special Assistant Attorney General, represented the appellee.

The sole issue submitted to the Court is whether amounts received by appellant Kathleen Evilsizer as alimony and child support during the calendar years 1982, 1983, 1984 and 1985 constitute taxable income.

Post trial briefs were filed by both parties, the issue being submitted to the Court on March 14, 1988.

Based upon the stipulation presented by the parties and upon all the files and records herein, the Court now makes the following:

FINDINGS OF FACT

1. Appellants Norman E. Evilsizer and Kathleen Evilsizer are individuals, citizens of the United States, and during the calendar years 1982, 1983, 1984 and 1985, were husband and wife and residents of the State of Minnesota.

2. During the calendar years 1982 through 1985, the appellants were cash basis taxpayers. Appellants filed joint individual income tax returns with the State of Minnesota for calendar years 1982, 1983, 1984 and 1985, and timely paid the tax shown due on such returns.

3. Prior to the tax years here involved, namely on June 17, 1980, in the District Court of Hennepin County, State of Minnesota, appellant Kathleen Evilsizer was divorced from her former husband, Steven R. Petersen.

4. As part of the marriage dissolution, Steven R. Petersen and appellant Kathleen L. (Petersen) Evilsizer entered into a stipulation on March 24, 1980. The pertinent portion of the stipulation provides as follows:

2. The respondent shall pay spousal and child support in the amount of $490.00 per month. Such payments shall be due on the first of each month, beginning with the first of the month following execution of this Agreement by both parties and their counsel.

3. Spousal and child support shall be reduced by $100 per month in the event of the Petitioner's demise, remarriage, or when the Petitioner's net monthly income equals $630.00. Spousal and child support shall further be reduced by $195 per month in the event of the majority, emancipation, marriage or demise of either of the minor children. All spousal and child support shall terminate upon emancipation, death or marriage of both of the minor children.

5. In each of the calendar years 1982, 1983, 1984 and 1985, appellant Kathleen Evilsizer received from her former husband, Steven R. Petersen, pursuant to the terms of the divorce decree the sum of $4,680.00 annually.

6. During each of the four years at issue, the appellants Norman E. Evilsizer and Kathleen Evilsizer did not report any of the $4,680 received from Steven R. Petersen on their Minnesota income tax return, nor did they reflect or report such amounts on their federal income tax returns.

7. The appellee, Commissioner of Revenue, audited the appellants' individual income tax returns for the years 1982 through 1985, and determined that the $4,680 amounts for each of the years at issue was taxable alimony income to the appellant Kathleen Evilsizer and ordered deficiencies in income tax for each of the years in the following amounts:

Tax Year Ending	Add'l Tax
1982	1,042.27
1983	731.77
1984	665.75
1985	472.76

8. The sole issue before the Court is the correct income tax treatment of the amounts received by appellant Kathleen Evilsizer from Steven R. Petersen.

9. The attached Memorandum is hereby made a part of these Findings of Fact.

CONCLUSIONS OF LAW

1. The $4,680 received in each of the calendar years 1982, 1983, 1984 and 1985 constitutes taxable alimony income to the appellant Kathleen Evilsizer.

2. The Orders of the Commissioner of Revenue dated July 1, 1986 and December 12, 1986 are hereby affirmed.

LET JUDGMENT BE ENTERED ACCORDINGLY. A STAY OF 15 DAYS IS HEREBY ORDERED.

Dated: 8 April 1988

BY THE COURT,
Arthur C. Roemer, Judge
Minnesota Tax Court

Tax Court—Regular Division

Docket No. 4893, Dated: 5 April 1988

P. L. Lukovsky Chiropractic Clinic, P.A., Appellant, vs. Commissioner of Revenue, Appellee.

The above-entitled matter came on for hearing before the Honorable Arthur C. Roemer, Judge of the Minnesota Tax Court, on March 23, 1988, at the St. Louis County District Courthouse in Duluth, Minnesota.

Dr. P. L. Lukovsky, sole owner of the appellant, represented the appellant.

Thomas K. Overton, Special Assistant Attorney General, appeared on behalf of appellee.

A post-trial letter was submitted by the appellee, and the matter was presented to the Court for decision on March 30, 1988.

The Court, having heard and considered the evidence adduced at the hearing and upon all of the files and records herein, now makes the following:

FINDINGS OF FACT

1. The appellant, P. L. Lukovsky Chiropractic Clinic, P.A., is a cash basis taxpayer, having a fiscal year ending August 31st.

2. Appellant P. L. Lukovsky Chiropractic Clinic, P.A. (hereinafter called the "Clinic") is wholly owned by Dr. P. L. Lukovsky.

3. The Register Bar and Lounge, Inc. (hereinafter called the "Bar") is a wholly owned subsidiary of the Clinic.

4. Dr. Lukovsky personally guaranteed payment to suppliers of the Bar and was looked to in the community for payment of obligations of the Bar.

5. Dr. Lukovsky paid $10,850 and the Clinic paid $100,533.60 to suppliers, creditors and employees of the Bar due to financial inability of the Bar to meet its obligations.

6. The Clinic and the Bar, for the fiscal years 1983, 1984, 1985 and 1986, computed their income on a unitary basis.

7. The appellee, Commissioner of Revenue, disallowed the unitary method of filing corporate income tax returns and issued the following additional tax orders:

Date of Order	Tax Year Ending	Add'l. Tax	Interest	Total
3-26-87	8-31-83	$7,744.00	$2,916.83	$10,660.83
3-26-87	8-31-84	2,363.00	620.26	2,983.26
3-26-87	8-31-85	4,636.00	627.56	5,263.56
6-22-87	8-31-86	1,213.00	61.60	1,274.60

8. Appellant contends that it is entitled to file unitary returns or, in the alternative, to claim as allowable deductions the payments to the Bar and the amounts paid to employees and creditors of the Bar.

9. The attached Memorandum is hereby made a part of these Findings of Fact.

CONCLUSIONS OF LAW

1. Appellant, a professional association whose income is from professional services, is not authorized to file a unitary return with the wholly owned corporation operating a bar and restaurant.

2. Appellant is not entitled to claim amounts paid to the Bar or to creditors of the Bar as an allowable deduction.

3. The Orders of the Commissioner of Revenue dated March 26, 1987 and June 22, 1987 are hereby affirmed.

LET JUDGMENT BE ENTERED ACCORDINGLY. A STAY OF 15 DAYS IS HEREBY ORDERED.

Dated: 5 April 1988

BY THE COURT
Arthur C. Roemer, Judge
Minnesota Tax Court

Announcements

Lt. Governor's Bike Ride: The annual bike tour with Lt. Gov. Marlene Johnson will be held May 21-22 in Carlton and Duluth. The event will include riding the new Munger State Trail from Carlton to Duluth, a smelt fry, camping, a ferry ride and touring Duluth. For a copy of the brochure or other information, call (612) 296-8397. The event is sponsored by the departments of public safety, natural resources, transportation and the State Bicycle Advisory Board.

Health Dept. District Office Moves: The address for the MN Dept. of Health West Central District Office has changed to Minnesota Dept. of Health, West Central District, Building 4A East Drive, Fergus Falls, MN 56537.

High Bridge Earns Nat'l. Honors: Work building the new High Bridge in St. Paul earned contractor of the year awards from the American Public Works Association for the MN Dept. of Transportation project's two prime contractors. Ed Kraemer and Sons, Plain, Wis., and Lunda Construction Co., Black River Falls, Wis., were cited for innovative design, completing the project 10 months ahead of schedule, conducting effective community relations and having no fatalities or lost time accidents during the project.

Revenue Gets Ass't. Commissioner: Connie Rae Nelson will join the Minnesota Department of Revenue on May 16 as the department's first assistant commissioner for administration. Formerly the assistant to the commissioner of the MN Dept. of Employee Relations for three and a half years, Nelson will head up internal services for Revenue. She will oversee the Human Resources Management, Fiscal Services, Information Systems and Administrative Services divisions. These divisions have an annual combined budget of more than $12 million.

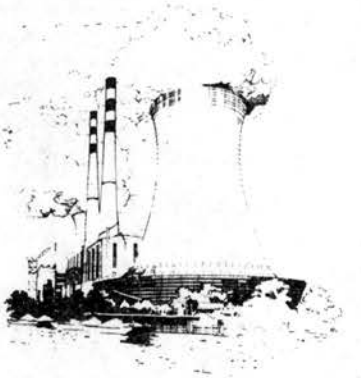
New Park Entrance Fee Includes Tax: To improve customer service at park entrances, the sales tax change has been incorporated into the Minnesota State Park entrance fee (effective May 1). The new 1988 Minnesota State Park annual permit costs $16 with the tax included. Last year, the annual state park entrance permit cost $15. However, when the state sales tax was added, the actual cost was $15.90. The time involved in making change on each permit sold significantly increased delays at park entrances. This year the legislature approved a bill which allowed tax to be included in the entrance fee. Several special permits are available at half the regular price. If a person has a second vehicle, they may purchase a second permit for half price. Minnesotans 65 years and older or people with handicap license plates may also purchase an annual permit for $8 for their vehicle. Regular daily permits cost $3.25 with tax included and special permits (for Minnesota senior citizens and persons with handicap license plates or certificates) are $2, tax included. Annual and daily permits can be purchased at any of the 63 state parks in Minnesota. The annual permit admits all passengers in the vehicle to any state park year round. All state parks now accept VISA or MasterCard and personal checks. Annual permits may also be ordered by phone or mail. Call toll-free in Minnesota: 1-800-652-9747 or in the Twin Cities call (612) 296-4776. Mail permit requests to: Minnesota DNR, 500 Lafayette Road, St. Paul, MN 55155-4039. Vehicle permit and camping fees are dedicated to the continued operation and maintenance of Minnesota's 63 state parks. Over one-third of the annual state park operation budget is raised through user fees. For more information, contact: Carmelita McGurk, Parks & Recreation (612) 297-1157

RIM Reports Available: The 1988 RIM Legislative Report is now available to anyone interested in knowing more about what RIM is and what it is doing to improve fish and wildlife habitat in Minnesota. The 10-page report explains how RIM came about, how it is administered, and gives a brief explanation of the various programs within RIM. It also provides a breakdown of how RIM funds were spent last year, what projects were accomplished, and what projects are now underway and planned for the future. Ray Norrgard, the DNR's RIM coordinator, encourages hunters, anglers and other Minnesotans concerned about habitat conservation to read this comprehensive report and send him their comments on the RIM program. The deadline for comments is May 30, 1988. To get a copy of the report, write or call Norrgard at Box 20, Division of Fish and Wildlife, Minnesota Department of Natural Resources, 500 Lafayette Road, St. Paul, MN 55155-4020; (612) 297-1464.

Altering Water Resources: With the advent of spring, the Department of Natural Resources (DNR) is reminding the public of the need to obtain authorization before undertaking any project affecting surface or ground water resources. Any high capacity well or project involving work below the ordinary high water mark which alters the course, current or cross-section of a protected water is subject to the regulatory jurisdiction of the DNR's Division of Waters. Failure to obtain the required permission is a violation of a state law intended to conserve and protect our valuable water resources. The legal ramifications of a violation may include any or all of the following: a misdemeanor citation, a trial in county or municipal court or a DNR Commissioner's Order to restore. All of these legal processes cost state and local government money. In the end, each Minnesota taxpayer foots part of the bill. For the benefit of all concerned and the preservation of the resource, the best practice to follow is to check with the DNR office servicing your area for any required permits. If you are thinking of doing work in a protected water during 1988, now is a good time to submit a permit application so that the DNR can begin the review process and schedule any necessary field inspection.

Minnesota's future environment

The issue of environmental protection is of continuing interest to both Minnesota business and the general public. Stay abreast of changes in state government regulations with these publications.



1987 Pollution Control Laws
Laws dealing with water pollution, disposal facilities, solid waste management, the MN Environmental Rights Act, recycling, and more. Code No. 2-21. $15.00.

1987 Hazardous Waste Rules
Governs the production, storage, transportation and disposal of hazardous waste. MN Rules Chapter 7045 and 7046. Code No. 3-71. $15.00.

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Vol. 38 (limited quantity)	$ 89.50	
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STATE OF MINNESOTA
DEPARTMENT OF REVENUE

In the Matter of the Proposed Adoption of Rules of the State of Minnesota Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies).

Findings of Fact, Conclusions and Order Adopting Permanent Rules.

Notice of the Commissioner's intent to adopt the above entitled rules without a public hearing together with the proposed rules was published in the State Register on May 16, 1988 and was sent by United States mail to all persons on the list maintained by the agency pursuant to Minnesota Statutes section 14.14 subdivision 1 on this same day. A statement of need and reasonableness was made available to the public prior to the publishing of the rules. After affording interested and affected persons an opportunity to submit comments for 30 days after notice, receiving no written requests for a public hearing within the 30-day comment period, reviewing and considering the comments and making a complete and thorough review of the proposed rules; I find the proposed rules are needed and reasonable revisions to the existing body of valuation rules.

JOHN JAMES
COMMISSIONER OF REVENUE

Signed July 7, 1988 pm

STATE OF MINNESOTA
DEPARTMENT OF REVENUE

In the Matter of the Adoption of Rules of the State of Minnesota, Department of Revenue Governing the Valuation and Assessment of Electric, Gas Distribution and Pipeline Companies (Utility Companies)

DECLARATION OF COUNSEL

I, James W. Neher, Special Assistant Attorney General, do hereby declare that I have examined the above-captioned rules and the supporting rulemaking record, and that, based on my examination, the Administrative Procedures Act and Minnesota Rules, chapter 2010, have been followed. Any exceptions are listed below. For Attorney General billing purposes, the four-digit docket client code is 0737.

JAMES W. NEHER
Special Assistant
Attorney General

Dated: July 7, 1988.

ENRON CORP

Ad Valorem Tax Department

P. O. Box 1188
Houston, Texas 77251-1188
(713) 853-6260
(713) 853-7183

March 10, 1988

Mr. Ronald K. Cook
Property Tax Review Division
Minnesota Dept. of Revenue
P.O. Box 64446
St. Paul, MN 55164

Dear Mr. Cook:

Your letter of February 10th indicates the Department will consider possible changes to the current rules governing utility valuation. Northern Natrual Gas Company would like to offer the following as suggested changes that need to be made.

In 1987 the department allowed pipeline companies whose reserve for depreciation exceeded 50% of taxable plant to deduct 20% of the depreciation that exceeded the 50% limit. It is our recommendation that in 1988 you allow 50% of the amount that exceeds the 50% limit and that in 1989 this be further increased to allow 75%. The goal by 1990 should be, to allow the cost indicator of value to be determined by using net book value.

In allocation of the unit value to Minnesota the department uses a three factor formula that is weighted as follows:

Plant Cost	75%
Gross Revenue	5%
Pipeline Miles	20%

It has long been the contention of Northern Natural Gas that the use of the gross revenue factor for Northern distorts the allocated Minnesota value by importing value to Minnesota. Northern's property ratio in 1987 was 8.61% and the pipeline miles ratio was 11.7% but the gross revenue ratio was 39.36%. We believe the great disparity of the one ratio when compared to the other two factors clearly indicates that it is not a reliable measure to be used in this process.

The department has held the position that a use factor needs to be used in the allocation process. We recommend that the rule be amended to state, that when using the three factor formula, no ratio should exceed 200% of the property ratio. We believe it is necessary to put some cap on the ratios other than property, in order to prevent a distorted allocation that penalizes the company by importing more unit value into Minnesota than is fair and equitable.

We appreciate the opportunity to offer these suggestions and urge your consideration and adoption of the recommended changes.

Yours very truly,

TAX DEPARTMENT

Stephen E. Poulson
Tax Agent

SEP:td/sp-88-12

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

PROPERTY EQUALIZATION DIVISION

IN THE MATTER OF THE PROPOSED ADOPTION OF RULES GOVERNING THE VALUATION AND ASSESSMENT OF ELECTRIC, GAS DISTRIBUTION AND PIPELINE COMPANIES (UTILITY COMPANIES).

CERTIFICATE OF COMPLETENESS AND ACCURACY

I hereby certify that the attached pages number 1 through 30 consisting of 329 typewritten names and addresses constitute the complete list of persons, associations and other interested groups who, as of 8 o'clock a.m., this 5th day of May, 1988, have requested pursuant to Minnesota Statutes, Section 14.14, subdivision 1, that their names be placed on file with the Department of Revenue for the purpose of receiving notice of public hearing on proposed rules on the subject captioned above.

STATE OF MINNESOTA
JOHN JAMES
COMMISSIONER OF REVENUE

BY: Marge Connolly
Margaret A. Connolly
Appeals and Legal Services Division
Staff

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Moose Lake, MN 55767

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Attn: Bookkeeper

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County Auditor
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County Auditor
Lac Qui Parle County
Madison, MN 56256

County Auditor
Lake County
Two Harbors, MN 55616

County Auditor
Lake of the Woods County
Baudette, MN 56623

County Auditor
Le Sueur County
Le Center, MN 56057

County Auditor
Lincoln County
Ivanhoe, MN 56142

County Auditor
Lyon County
Marshall, MN 56258

County Auditor
Mahnomen County
Mahnomen, MN 56557

County Auditor
Marshall County
Warren, MN 56762

County Auditor
Martin County
Fairmont, MN 56031

County Auditor
Mc Leod County
Glencoe, MN 55336

County Auditor
Meeker County
Litchfield, MN 55355

County Auditor
Mille Lacs County
Milaca, MN 56353

County Auditor
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County Auditor
Otter Tail County
Fergus Falls, MN 56537

County Auditor
Pennington County
Thief River Falls, MN 56701

County Auditor
Pine County
Pine City, MN 55063

County Auditor
Pipestone County
Pipestone, MN 56164

County Auditor
Polk County
Crookston, MN 56716

County Auditor
Pope County
Glenwood, MN 56334

County Auditor
Ramsey County Court House
St. Paul, MN 55102

County Auditor
Red Lake County
Red Lake Falls, MN 56750

County Auditor
Redwood County Court House
Redwood Falls, MN 56283

County Auditor
Renville County
Olivia, MN 56277

County Auditor
Rice County
Faribault, MN 55021

County Auditor
Rock County
Luverne, MN 56156

County Auditor
Roseau County
Roseau, MN 56751

County Auditor
Scott County
Shakopee, MN 55379

County Auditor
Sherburne County
Elk River, MN 55330

County Auditor
Sibley County
Gaylord, MN 55334

County Auditor
St. Louis County
Duluth, MN 55800

County Auditor
Stearns County
St. Cloud, MN 56301

County Auditor
Steele County
Owatonna, MN 55060

County Auditor
Stevens County
Morris, MN 56267

County Auditor
Swift County
Benson, MN 56215

County Auditor
Todd County
Long Prairie, MN 56347

County Auditor
Traverse County
Wheaton, MN 56296

County Auditor
Wabasha County
Wabasha, MN 55981

County Auditor
Wadena County
Wadena, MN 56482

County Auditor
Waseca County
Waseca, MN 56093

County Auditor
Washington County
Stillwater, MN 55082

County Auditor
Watonwan County
St. James, MN 56081

County Auditor
Winona County
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