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November 13, 1987  
2346-96

HAND DELIVER

Lisa Gollin Evans, Esquire  
Assistant Regional Counsel  
Environmental Protection Agency  
Region 1  
JFK Federal Building, Suite 2203  
Boston, MA 02203

Re: EPA Information Request to  
John J. Riley Company, Inc.

Dear Ms. Evans:

Pursuant to our agreement on Monday, November 10, I am forwarding the enclosed documents to you today in connection with the above-captioned information request. As we discussed, EPA will treat production of these documents as an incomplete response pending the final response of the John J. Riley Company, Inc. on November 20, 1987.

Very truly yours,

  
Mary K. Ryan

MKR:jap

Enclosures

cc: Barbara Newman, Project Officer (w/o enc.)

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US EPA ARCHIVE DOCUMENT

November 20, 1987  
2346-47

U.S. Environmental Protection Agency  
Barbara Newman, Project Manager  
Massachusetts Waste Management Section  
Waste Management Division  
J.F.K. Federal Building, HRS-1903  
Boston, MA 02203

Re: Response of John J. Riley Company, Inc. to Request for  
Information Pertaining to Property Located on Salem  
Street, Woburn, Massachusetts

Dear Ms. Newman:

The following is the response of John J. Riley Company, Inc. ("Riley Company") to the requests for information contained in the October 13, 1987 letter of Merrill S. Hohman, Director, Waste Management Division, to the John J. Riley Co. Please note that the John J. Riley Co. no longer exists, as it was merged into Beatrice Foods Co. in December 1978. Nonetheless, in a spirit of cooperation, this response is being made by John J. Riley Company Inc., pursuant to your agreement with Attorney Mary K. Ryan that the request be so interpreted.

Riley Company understands that the information requests have been made purportedly pursuant to the statutory authority

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of the Environmental Protection Agency ("EPA") under §3007(a) of the Resource Conservation and Recovery Act of 1976 ("RCRA"), 42 U.S.C. §6927(a), and §104(e)(2) of the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. §9604(e)(2), as amended by the Superfund Amendments and Reauthorization Act of 1986 ("SARA"), P.L. 99-499. In certain instances specified below, Riley Company questions EPA's authority to seek the requested information.

Riley Company objects to the instruction contained in the information request purporting to impose upon Riley Company an obligation of indefinite duration to supplement this response should any information not presently known or available to Riley Company become known or available at any time in the future. Riley Company contests EPA's authority, under the above-referenced statutory provisions, to impose such an undue and continuous burden upon Riley Company. Should EPA make a specific request for supplementation at any time after receiving this response, Riley Company will endeavor to respond.

Riley Company objects also to the definition of the terms "you" and "Respondent" insofar as it purports to include "contractors" of Riley Company. "Contractors" are, by definition, not agents or employees of Riley Company. Riley

Company further objects to the definition of the term "materials" as vague and overbroad. As defined, the term "materials" literally encompasses any tangible substance. Riley Company will interpret the term "materials" as referring to chemical substances, including, but not limited to, all hazardous substances, pollutants and contaminants, hazardous wastes and solid wastes, including those chemical substances specifically listed in the definition of "materials."

With regard to requests concerning a November 18, 1986 information request, please note that such request was directed to Mr. John J. Riley, whereas this request was directed to the John J. Riley Co. and, by agreement, is being answered by the John J. Riley Company, Inc. Nothing in this response should be considered to be an admission that Mr. John J. Riley, Jr. personally had any obligation to respond to this request.

Question 1

Identify the person(s) answering these Questions on behalf of Respondent.

Response 1

The questions were answered by John J. Riley, Jr., as President of John J. Riley Co., Inc., with the assistance of counsel.

Question 2

For each and every Question contained herein, identify all persons consulted in the preparation of the answer.

Response 2

Riley Company objects to this question on the grounds that the information is protected by the attorney-client privilege or work product immunity. Without waiver of this objection, Riley Company states that it consulted with the following: the Riley Leather Co., Inc., 228 Salem Street, Woburn, MA, and the D.L. Maher Company, Inc., P.O. Box 127, Concord Street, No. Reading, MA 01864.

Question 3

For each and every Question contained herein, identify all documents consulted, examined, or referred to in the preparation of the answer and provide true and accurate copies of all such documents.

Response 3

Riley Company objects to this question as unduly burdensome and overbroad insofar as a literal reading would require Riley Company to "identify" (as that term is defined in paragraph 14 of the Definitions) each and every document consulted, examined, or referred to in the preparation of every response. Without waiver of this objection, Riley Company interprets this

question to require identification of documents used in the preparation of responses. Riley Company will produce all such documents, except any which may be withheld on grounds of work product immunity or attorney-client privilege. Riley Company objects to any broader interpretation of this question. Riley Company will organize and label all documents produced to correspond with the numbered questions.

Question 4

List the EPA RCRA Identification Numbers of the Facility.

Response 4

None. See document produced herewith.

Question 5

If you have reason to believe that there may be persons able to provide a more detailed or complete response to any Question contained herein or who may be able to provide additional responsive documents, identify such persons and the additional information or documents that they may have.

Response 5

Riley Company has no reason to believe that any particular person that it can identify can provide a more complete response, but notes that Riley Company and the other Facility owners and operators have had many employees over the years and

that other persons have had and do have possession and control of the Facility as discussed in Response 7 below.

Question 6

For each and every Question contained herein, if information responsive to this Information Request is not in your possession, custody or control, then identify the persons from whom such information may be obtained.

Response 6

The working records of the Riley Company were transferred to the Riley Leather Co., Inc. on May 21, 1985, from whom documents produced pursuant to these requests were obtained. Documents of D.L. Maher Company, Inc. relating to Production Well No. 1 (and Production Well No. 2 located on property belonging to Wildwood Conservation Corporation) were produced at a deposition in Anderson, et al. v. Cryovac, Inc., et al. and exhibits from that deposition relating to Production Well No. 1 and No. 2 are produced pursuant to Response 11.

Question 7

Identify the current owners. State the dates during which the current owner owned, operated or leased any portion of the facility and provide copies of all documents evidencing or relating to such ownership, operation or lease, including, but not limited to, purchase and sale agreements, deeds, leases, etc.

Response 7

Riley Company objects to this question as vague, overbroad and unduly burdensome insofar as it seeks production of all documents "evidencing or relating to" Riley Company's ownership, operation or lease of the Facility. Without waiver of this objection, Riley Company responds as follows:

The Facility was owned for many years by the John J. Riley Company, although Riley Company has not researched its ownership prior to its submission to the Massachusetts land registration system in the early 1950's (the exact dates vary with each parcel). On or about December 28, 1978, the John J. Riley Company merged into Beatrice Foods Company ("Beatrice") and title to the Facility (including the buildings) passed to Beatrice. Beatrice then operated the Facility as its John J. Riley Company Division (the "Division"). Effective January 1, 1983, Beatrice sold the assets of the Division; the operating assets were purchased by the John J. Riley Company, Inc. and the land and buildings were purchased by John J. Riley, Jr. and Diana W. Riley, as tenants in common. The buildings and a portion of the land were then leased to the John J. Riley Company, Inc. On or about May 21, 1985, Riley Leather Company, Inc. purchased the operating assets of John J. Riley Company,

Inc. and took over the operation of the tannery. Riley Leather Co., Inc. is a corporation owned and managed by former employees of John J. Riley Company, Inc. Simultaneously, John J. Riley, Jr. and Diana W. Riley conveyed all of Lot 96 and the southern portion of Lot 37 containing the land adjacent to the tannery buildings to Wedel Corporation. Wedel Corporation leased such premises to Riley Leather Co., Inc. by lease dated as of May 21, 1985. John J. Riley, Jr. and Diana W. Riley leased the remaining portion of Lot 37 to Dowd Enterprises by lease dated March 12, 1987.

Documents evidencing the chain of title are produced herewith. Additional documents, e.g., deeds, pertaining to ownership of the Facility prior to registration are available upon request.

Question 8

Identify all prior owners of the Facility. For each prior owner, further identify:

- a. The dates of their ownership.
- b. Any evidence that hazardous materials were released or threatened to be released at the Facility during the period that they owned the Facility.

Response 8

- a. See Response 7 above.

b. Riley Company interprets this question to seek information concerning acts, conditions, or events which caused the release or threat of release of hazardous materials at the Facility prior to 1983. With reference to landfilling of solids, described in Response 13, please note that the results of EP toxicity tests and volatile organic analysis, reported in the "21E Assessment of J.J. Riley Property, 228 Salem Street, Woburn, MA" by GEI, Inc., dated April 19, 1985 ("GEI Report") and produced to EPA by Mr. Riley in December 1986, show that sludge landfilled at the site does not exhibit characteristics which would cause the waste to be identified as a hazardous waste.

Question 9

In response to EPA's prior information request, you submitted a letter written by Edward Lawler from Cambridge Analytical Associates to Richard Jones, forwarding volatile organic analyses taken from three soil samples analyzed on March 24, 1983, at the Facility. Attached to this letter were the results of only one sample (W-1). In addition, the concentrations of volatiles detected were not listed on this one page. Please submit the analytical results for all three soil samples referred to in that letter (Exhibit 8).

Response 9

There are no soil samples referred to in that letter; the samples are a groundwater sample from Production Well No. 1 (referred to as W-1) and water samples related to the property

now owned by Wildwood Conservation Corporation. If this is the information sought, a copy of the report will be made available along with other documents at Nutter, McClennen & Fish. Please note that the Table states, at note 1, that blanks mean no compounds were detected, which is the reason no concentrations of volatiles detected for Production Well No. 1 were listed.

Question 10

Describe the physical structures that exist or that existed at the Facility including but not limited to the following:

- a. Surface structures (e.g., buildings, tanks, etc.).
- b. Groundwater production well(s) and test wells installed for the purpose of groundwater production or for evaluating the Facility for groundwater production wells at the Facility.
- c. Underground structures e.g., storm water drainage systems, sanitary sewer system, septic tank(s) and subsurface disposal field(s).
- d. Underground storage tanks that contain or contained petroleum products, including the age and size of the tank, the type and quantity of petroleum stored, and any leak tests done on the tanks.
- e. Any and all additions, removals, demolitions or changes of any kind to physical structures on, under or about the Facility, or to the property itself (e.g., filling, regrading or excavation) and state the dates on which such changes occurred.
- f. Well production rate or design yield.

Response 10

- a. See map produced pursuant to Response 15(f).

Buildings: one three-story factory building, one

one-story factory building, a boiler room in a structure separate from the factory buildings, two office buildings, and a well house for Production Well No. 1. Tanks: two tanks for sulphuric acid (one 2,500 gallon tank and one 5,000 gallon tank); one tank for sodium bichromate (5,000 gallons); one tank for kerosene (275 gallons). Surface structures: one buffing dust pit and one sludge or solids lagoon (no longer in existence, see Response 13 below).

- b. There is one ground water production well. Production Well No. 1 is a gravel-packed well approximately 38 feet in depth. An additional test well was installed in 1945 but was not developed as a production well. Production Well No. 1 is located approximately 300 feet northeast of the catch basin adjacent to the B&M Railroad tracks.
- c. See map produced pursuant to Response 15(f). The Woburn City sewer system runs from Salem Street north under the driveway which lies between the two plant buildings. The sewer system then veers to the northeast. All tannery buildings, with the exception of the boiler room, are connected to the city sewer

system. The plant production drainage system drains into the Woburn City sewer system, which later joins the MDC (now MWRA) sewer system. No other storm water drainage systems, septic tanks or subsurface disposal fields are on the property. There are underground pipes running to the tannery from Production Wells Nos. 1 and 2 ("the well lines") and when solids from the catch basin were pumped to the solids or sludge lagoon (see Response 13), a small portion of the connecting pipe ran under the driveway.

- d. From 1951 until 1981, there were three oil storage tanks on the property: one 12,000 gallon capacity tank which held No. 2 oil, and two 15,000 gallon tanks which held No. 6 oil. There are now three underground oil storage tanks which contain petroleum products. The tanks store No. 2 and No. 6 oil. These three tanks were installed in approximately March of 1981. Each tank is 15,000 gallon capacity. No leak tests have been done on the tanks since they were installed.
  
- e. Riley Company interprets this request to seek information other than excavations incidental to installation and maintenance of Production Well No. 1

and the well lines. Building additions to the land are noted on the map produced in response to Request No. 10.a. In 1981, the oil storage tanks were replaced, as noted in the response to Request 10.d. above. In approximately 1965, the buffing dust pit was moved from its location directly east of the three-story factory building to an area north of the one-story factory building, as noted on the map produced in response to request No. 10.a. In approximately 1979, 1980, and 1981, the former lagoon area north of the buildings was dredged, and the material which was dug up was mixed with sand to make loam. This loam was landfilled on the property north and west of the factory buildings. After solids began to be landfilled near the catchbasin, the above-ground portions of the pipe between the catch basin and the lagoon was removed; also, the area where solids were landfilled near the catch basin was partially cleaned out and the material which was dug up was landfilled in the northwest portion of the Facility. In approximately 1983 and 1984, the hill behind the factory buildings was leveled slightly.

- f. Riley Company interprets this question to seek the original design yield (production rate) in gallons per minute. Production Well No. 1 was rated in 1945 at approximately 500 gallons per minute.

Question 11

Submit all documentation to support your answers to question 10, including, but not limited to:

- a. drilling logs,
- b. lithologic and stratigraphic logs,
- c. drillers well completion data and construction method.

Response 11

See documents produced herewith. These documents concern both Production Well No. 1 and a second production well not on the Facility (Production Well No. 2, on property belonging to Wildwood Conservation Corporation).

Question 12

Describe the acts or omissions of any persons, other than your employees, agents or those persons with whom you had a contractual relationship, that may have caused the release or threat of release of hazardous substances at the Site or at the Facility and the damages relating therefrom and identify such persons. In addition, describe all precautions that you took against foreseeable acts or omissions of any such third parties and the consequences that could foreseeably result from such acts or omissions.

Response 12

Riley Company objects to this request insofar as it seeks factual information and/or legal conclusions which are relevant to statutory litigation defenses; as such the request exceeds EPA's statutory authority. Without waiver of this objection, Riley Company further responds that it does not presently have knowledge of such acts or omissions. Further, the Facility was fenced in approximately 1951.

Question 13

At the time you acquired the parcels of the Facility, did you know or have reason to know that any material was disposed of on, in, or at the Facility? Describe all investigations of the Facility you undertook prior to acquiring/leasing the Facility and all of the facts on which you base the answer to the preceding question.

Response 13

Riley Company objects to this request insofar as it seeks factual information and/or legal conclusions which are relevant to statutory litigation defenses; as such the request exceeds EPA's statutory authority. Without waiver of this objection, Riley Company further responds that as explained in Response 7 above, Riley Company did not acquire the Facility in 1983 but only the tannery business assets and a leasehold interest in a portion of the Facility. At the time Riley Company was aware

that under prior owners, solids collected in the sewer catch basin were periodically cleaned out and landfilled in a lagoon in an area in the northwest portion of the Facility adjacent to Wildwood Street. Solids were landfilled in this area up until approximately 1975, although in the 1960's and early 1970's solids from the catch basin were also landfilled in an area near the catch basin, which continued to be used to landfill solids after use of the lagoon was discontinued. Riley Company was also aware in 1983 that buffing dust, a particulate waste composed of fine shavings from hides, was disposed of in the buffing dust pit. See further description of buffing dust in Respnose 15.d. Prior to (and after) 1983, wastewater from the tannery was discharged to the MDC sewer. Riley Company does not interpret this question to seek information concerning sewer discharges. No particular investigation of the Facility was conducted in connection with the Riley Company acquisition in 1983, although Riley Company was aware of the field investigation done by Ecology and Environment, Inc. for EPA in 1980.

Question 14

Submit the page of data containing analysis performed by Clean Harbors on a soil sample collected from Test Pit #5 at the Facility in 1986. This information was found missing from Appendix B of the report entitled "Test Pit Explorations Vacant Parcel Off Wildwood Street, Woburn, Massachusetts", written by Kurz Associates, on August 4, 1986, when it was submitted to EPA in response to the November 18, 1986 information request.

Response 14

This page was inadvertently omitted from the document and is produced herewith.

Question 15

Have you ever generated, purchased, stored, treated, disposed, removed or otherwise handled any hazardous materials at the Facility? If the answer to the preceding question is anything but an unqualified "no" identify:

- a. In general terms, the nature and quantity of the non-hazardous materials so transported, used, purchased, generated, stored, treated, disposed, removed or otherwise handled.
- b. The chemical composition, characteristics, physical state (e.g., solid, liquid) and quantity of each hazardous material so removed, transported, used, purchased, generated, stored, treated, disposed, or otherwise handled.
- c. The persons who supplied you with each such hazardous material.
- d. How each such hazardous material was used, purchased, generated, stored, treated, transported, disposed, removed or otherwise handled by you.
- e. When each such hazardous material was used, purchased, generated, stored, treated, transported, disposed, removed or otherwise handled by you.
- f. Specify, with drawings and maps, where each such hazardous material was used, purchased, generated, stored, treated, transported, disposed, removed or otherwise handled by you.

Response 15

Although the Riley Company uses some quantities of materials which are considered hazardous by US EPA and DEQE. Riley Company is not a generator of hazardous material, as noted in the GEI report, p.8; see also document produced pursuant to Response No. 4.

- a. Non-hazardous materials were used in the tannery process. The tannery process stages are described in response to Request No. 15(d). Non-hazardous materials include cow hides, cane molasses, table sugar, table salt, flour, food extracts, wax, wood extracts, food dyes, pine sawdust, animal glue, and oxygen. Material Safety Data Sheets ("MSDS") for the non-hazardous materials used and invoices which indicate the quantity of non-hazardous materials used by the Riley Company are available for review and copying at the offices of Nutter, McClennen & Fish.
  
- b. Material Safety Data Sheets listing the composition, characteristics and physical state for hazardous materials used, purchased, stored, disposed of or otherwise handled at the Facility are produced herewith, organized to correspond to the five stages

of leather making described below in Response 15.d. Based upon its investigation, Riley Company believes that the MSDSs produced identify all hazardous materials handled at the Facility during the period of Riley Company's operation of the Facility. Copies of invoices from suppliers which show the quantity of each such hazardous material used by the Riley Company are available for inspection and copying at the offices of Nutter, McClennen & Fish.

- c. Copies of invoices from suppliers are available for inspection and copying at the offices of Nutter, McClennen & Fish pursuant to Response 15.b.
  
- d. A description of how the materials were used requires a brief general description of the process of leather making. Leather making involves five stages. Chemicals are involved at several stages of the process. The first stage takes place in the beam house. The location of the beam house is noted on the map produced in response to Request No. 10.a. In the beam house, the hides to be tanned are soaked, fleshed, unhaired, bated, and pickled. The liquid waste from the soaking, fleshing, dehairing and bating

processes were discharged into the sewer. Solid wastes from this fleshing process were of two types: (1) lined trimmings, which were sold for glue and gelatin manufacturing, and (2) hide fleshings, which consist mostly of animal oil and grease, and were sold.

The next stage in the process is tanning. This process also occurs in the beam house. Liquid wastes from the tanning process were discharged into the sewer. Solid wastes, called "tan fleshings", were collected and removed from the site by a private trash collecting company. Other solid wastes, called "chrome shavings" were sold by Riley Company to another company.

The third stage is coloring. The location of where this process takes place is noted on the map produced in response to request No. 10.a. Liquid wastes from the coloring process were discharged into the sewer. There was no solid waste from the coloring process.

The fourth stage is pasting or drying. This process occurs in the one-story factory building, as

noted on the map produced in response to request No. 10.a. Liquid wastes from this process were discharged into the sewer. Solid wastes, called "crust leather trimmings," were collected and removed from the site by a private trash collecting company (Rafter Disposal Co., Inc., 204 Merrimac Street, Woburn, MA 01801, which was sold to BFI in 1984 or 1985.) Solid waste called "buffing dust" was sprayed with water and accumulated on the site in the buffing dust pit. The buffing dust pit location is noted on the map produced in response to Request No. 10.a. Periodically the buffing dust pit was cleaned, and the material removed was taken off site with the general waste.

The final stage in the process is finishing. This stage occurs on the second floor of the three-story factory building, as noted on the map produced in response to Request No. 10.a. Liquid wastes were washed with water and then discharged into the sewer. Solid wastes, primarily paper coated with finishing sprays, were removed from the site by a private trash collecting company.

No 2. and No. 6. heating oil was burned in the boiler room. Hazardous materials were stored on the first floor of the three-story factory building, as noted on the map produced in response to Request No. 10(a). Dyes were stored on the first floor of the three-story factory building, as noted on the map produced in response to Request No. 10.a. Sulphuric acid and sodium bicarbonate were stored in the tanks outside of the factory building, as noted on the map produced in response to Request No. 10.a.

Non-hazardous materials, including food dyes, flour, food extracts and molasses were stored in the first floor of the three-story factory building, as noted on the map produced in response to Request No. 10.a.

- e. Riley Company's response to these requests is limited to the period it operated the tannery from January 1983 until May 1985. See answer to Requests Nos. 7 and 8, above. The hazardous materials listed in response to Request No. 15 were used, purchased, stored, treated, transported, disposed, removed or otherwise handled from 1983 until 1985. Riley Company purchased such materials on an "as needed" basis from

the suppliers listed on the invoices produced in response to Request 15.c.

- f. A map responsive to this Request is produced herewith.

Question 16

Identify all liability insurance policies held by Respondent. In identifying such policies, state:

- a. The name and address of each insurer and of the insured;
- b. The amount of coverage under each policy;
- c. The commencement and expiration dates for each policy;
- d. Whether or not the policy contains a "pollution exclusion" clause; and
- e. Whether or not the policy covers sudden, nonsudden or both types of accidents.

In lieu of providing this information, you may submit complete copies of all insurance policies that may cover the release or threatened release of hazardous materials.

Response 16

Copies of general liability and umbrella policies for 1983, 1984 and 1985 are produced herewith.

Question 17

Provide all financial statements for the past five fiscal years, including, but not limited to, those filed with the Federal and State Internal Revenue Service and Securities and Exchange Commission.

Response 17

Riley Company objects to this question as confusing and ambiguous insofar as it refers to "financial statements...filed with the Federal and State Internal Revenue Service." Riley Company interprets this question to seek annual financial statements of the type customarily maintained by businesses and produces herewith annual financial statements for 1983 and 1984. There is no similar statement for 1985. These financial statements are being produced subject to a claim of confidentiality pursuant to Section 104(e)(7) of CERCLA, and have been labelled "COMPANY CONFIDENTIAL".

Riley Company objects to this question if it is, in fact, intended as a request for production of Riley Company's Massachusetts income tax returns. It is well established as a matter of Massachusetts law that the ban of G.L. c. 62C, 21 on disclosure of Massachusetts income tax returns by public officials cannot be circumvented by recourse to the taxpayer. Finance Commission of Boston v. the Commissioner of Revenue, 383 Mass. 63, 68 (1981) (citing Leave v. Boston Elevated Ry., 306 Mass. 391, 402-403 (1940)). See also Finance Commission of Boston v. McGrath, 343 Mass. 754, 766 (1962). In Tollefsen v. Phillips, 16 F.R.D. 348 (D. Mass. 1954), the United States

District Court for the District of Massachusetts ruled that it was bound by the doctrine noted above and refused to compel production of a Massachusetts income tax return. See id. at 349. Riley Company has maintained the confidentiality of its Massachusetts income tax returns, and will continue to do so.

Further, insofar as this question is intended as a request for production of Riley Company's federal income tax returns, Riley objects to producing any such returns for the years as to which financial statements have been produced. While there is no blanket privilege which in all circumstances permits the withholding from production of federal income tax returns, there is, however, a well-recognized public policy against unnecessary disclosure of income tax returns. See Premium Service Corp. v. Sperry & Hutchinson Co., 511 F.2d 225 (9th Cir. 1975); Biliske v. American Livestock Ins. Co., 73 F.R.D. 124 (D.C.Okla. 1977). Accordingly, under 26 U.S.C. § 6103, and the regulations promulgated thereunder (26 C.F.R. § 301.6103(a)-1 et seq.) EPA, in connection with civil proceeding, cannot obtain copies of Riley Company's income tax returns directly from the federal Internal Revenue Service. Many federal courts, recognized the public policy favoring the confidentiality of federal income tax returns, have held that production of the same by the taxpayer will be required only

where there is a compelling need therefor because the information is not otherwise readily available. See e.g., Maldonado v. St. Croix Discount, Inc., 77 F.R.D. 501, 503 (D.V.I. 1978); Biliske, 73 F.R.D. at 126 n. 1; Cooper v. Hallgarten & Co., 34 F.R.D. 482 (D.C.N.Y. 1964); Rubenstein v. Kleven, 21 F.R.D. 183, 185 (D.Mass. 1957).

Riley Company has maintained the confidentiality of its federal income tax returns, and intends to continue to do so. Such returns contain much information of a confidential nature which is of no relevance to EPA's authority under Section 104(e)(2)(C) of CERCLA. However, since Riley Company has no financial statements for 1985 and 1986, federal income tax returns for such years are produced, without waiver of Riley Company's objection to the years for which financial statements are available. These tax returns are being produced subject to a claim of confidentiality pursuant to section 104(e)(7) of CERCLA, and have been labelled "COMPANY CONFIDENTIAL."

Question 18

Identify all of Respondent's current assets and liabilities and the person(s) who currently own or are responsible for such assets and liabilities.

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Response 18

None.

Question 19

Identify all subsidiaries and parent corporations of Respondent.

Response 19

None.

Question 20

Provide a copy of the most current Articles of Incorporation and By-Laws of Respondent.

Response 20

See documents produced herewith.

Question 21

Identify the managers and majority shareholders of Respondent and the nature of their management duties or amount of shares held respectively.

Response 21.

Riley Company dissolved on May 19, 1986 and therefore no longer has no managers or majority shareholders. See Articles

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of Dissolution produced herewith. Mr. John J. Riley, Jr. is responsible for winding up the corporate affairs.

4365L