

CLAIM SUMMARY / DETERMINATION FORM

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|------------------|--------------------|
| Claim Number | : 912013-0001 |
| Claimant | : Northstar Marine |
| Type of Claimant | : OSRO |
| Type of Claim | : Removal Costs |
| Claim Manager | : Cynthia E Oliver |
| Amount Requested | : \$13,535.85 |

FACTS:

Oil Spill Incident: On January 19, 2011, the P/C *Flagship IV* sunk at its mooring within the Up the Creek Marina on Brandywine Creek in Wilmington, Delaware. An oily sheen was reported to be emanating from the vessel, which was determined to be diesel fuel. Coast Guard Sector Delaware Bay Marine Environmental Response (MER) team arrived on scene and placed boom around the vessel to contain the pollution. The cause of the vessel sinking was speculated to be due to approximately 2 inches of ice surrounding the vessel.

Description of Removal Actions: The vessel owner contacted Sea Tow for salvage, who was scheduled to arrive on scene at first light on January 20, 2011. Upon Sea Tow's arrival, the salvage plan was to deploy a diver into the water and use bags in an attempt to float the vessel while awaiting arrival of Northstar Marine to perform oil removal activities.¹ This initial effort was unsuccessful due to high tide and as a result, delayed the refloat until low tide. The second attempt to float the vessel at low tide was successful; as a result, 1200 gallons of oily/water mixture was removed from the vessel by Northstar Marine.² The vessel remained pier side subsequent to the refloating and offloading period.

The Claim: On October 31, 2011, Northstar Marine presented a removal cost claim to the National Pollution Funds Center (NPFC) seeking reimbursement of their uncompensated removal costs in the amount of \$13,535.85.

The claim consists of OSLTF Optional Claim Form, Northstar Marine Invoice #6538, disposal manifests, and daily work logs.

Upon further investigation, the NPFC was able to obtain the Northstar Marine rate schedule in effect during the time of this response, a complete copy of the MISLE Case created by the Coast Guard, and all Pollution Reports.

APPLICABLE LAW:

Under OPA 90, at 33 USC § 2702(a), responsible parties are liable for removal costs and damages resulting from the discharge of oil into navigable waters and adjoining shorelines, as described in Section 2702(b) of OPA 90. A responsible party's liability will include "removal costs incurred by any person for acts taken by the person which are consistent with the National Contingency Plan". 33 USC § 2702(b)(1)(B).

"Oil" is defined in relevant part, at 33 USC § 2701(23), to mean "oil of any kind or in any form, including petroleum, fuel oil, sludge, oil refuse, and oil mixed with wastes other than dredged spoil".

¹ See, USCG Case History Report, dated 3 November 2011.

² Ibid.

The Oil Spill Liability Trust Fund (OSLTF), which is administered by the NPFC, is available, pursuant to 33 USC §§ 2712(a)(4) and 2713 and the OSLTF claims adjudication regulations at 33 CFR Part 136, to pay claims for uncompensated removal costs that are determined to be consistent with the National Contingency Plan and uncompensated damages. Removal costs are defined as “the costs of removal that are incurred after a discharge of oil has occurred or, in any case in which there is a substantial threat of a discharge of oil, the costs to prevent, minimize, or mitigate oil pollution from an incident”.

Under 33 USC §2713(b)(2) and 33 CFR 136.103(d) no claim against the OSLTF may be approved or certified for payment during the pendency of an action by the claimant in court to recover the same costs that are the subject of the claim. See also, 33 USC §2713(c) and 33 CFR 136.103(c)(2) [claimant election].

33 U.S.C. §2713(d) provides that “If a claim is presented in accordance with this section, including a claim for interim, short-term damages representing less than the full amount of damages to which the claimant ultimately may be entitled, and full and adequate compensation is unavailable, a claim for the uncompensated damages and removal costs may be presented to the Fund.”

Under 33 CFR 136.105(a) and 136.105(e)(6), the claimant bears the burden of providing to the NPFC, all evidence, information, and documentation deemed necessary by the Director, NPFC, to support the claim.

Under 33 CFR 136.105(b) each claim must be in writing, for a sum certain for each category of uncompensated damages or removal costs resulting from an incident. In addition, under 33 CFR 136, the claimant bears the burden to prove the removal actions were reasonable in response to the scope of the oil spill incident, and the NPFC has the authority and responsibility to perform a reasonableness determination. Specifically, under 33 CFR 136.203, “a claimant must establish -

- (a) That the actions taken were necessary to prevent, minimize, or mitigate the effects of the incident;
- (b) That the removal costs were incurred as a result of these actions;
- (c) That the actions taken were determined by the FOSC to be consistent with the National Contingency Plan or were directed by the FOSC.”

Under 33 CFR 136.205 “the amount of compensation allowable is the total of uncompensated *reasonable* removal costs of actions taken that were determined by the FOSC to be consistent with the National Contingency Plan or were directed by the FOSC. Except in exceptional circumstances, removal *activities* for which costs are being claimed must have been coordinated with the FOSC.” [Emphasis added].

DETERMINATION OF LOSS:

Overview:

1. FOSC coordination was made by Sector Delaware Bay via MISLE Case Number # 535379.
2. The incident involved the discharge of “oil” as defined in OPA 90, 33 U.S.C. § 2701(23), to navigable waters.
3. In accordance with 33 CFR § 136.105(e)(12), the claimant has certified no suit has been filed in court for the claimed uncompensated removal costs.
4. The claim was submitted within the six year statute of limitations. 33 U.S.C. § 2712(h)(1)
5. The NPFC Claims Manager has thoroughly reviewed all documentation submitted with the claim and determined that the majority of removal costs presented were for actions in accordance with the NCP and that the costs for these actions were indeed reasonable and allowable under OPA and 33 CFR § 136.205.

Analysis:

NPFC CA reviewed the actual cost invoices and dailies to confirm that the claimant had incurred all costs claimed. The review focused on: (1) whether the actions taken were compensable "removal actions" under OPA and the claims regulations at 33 CFR 136 (e.g., actions to prevent, minimize, mitigate the effects of the incident); (2) whether the costs were incurred as a result of these actions; (3) whether the actions taken were determined by the FOOSC, to be consistent with the NCP or directed by the FOOSC, and (4) whether the costs were adequately documented and reasonable.

The NPFC has determined that some of the removal costs presented and incurred were billed appropriately based on the rate schedule in place at the time the services were rendered. The NPFC performed independent research into the incident and obtained copies of the Coast Guard Pollution Reports and a copy of all evidence in the Coast Guard MISLE system.

The Claimant billed personnel time in the amount of \$5,212.50 from January 19, 2011 through January 21, 2011, and Equipment and Operational Expenses in the amount of \$7,577.50 which includes subcontractor billing for waste disposal and sales tax on the invoice in the amount of \$745.00. The NPFC confirmed the presence of the Claimant throughout the incident response and activities.

The daily field logs for January 19, 20, and 21, 2011 each contain entries for Equipment Operators that are billed as Foreman positions on the invoice presented in the claim. The NPFC allows the Equipment Operator rate, which is the same as the Foreman rate of \$90.00 per hour but makes this identification in order to identify that the Claimant billed the position as a Foreman on the invoice and as an Operator on the daily field log and it is important to note that the contemporaneous daily field log governs the positions allowed by the NPFC in this adjudication.

The NPFC denies \$45.00 in personnel time incurred on January 20, 2011. The Claimant's invoice billed for an Equipment Operator when the daily field log for this date lists two Cleanup Technicians, therefore the NPFC will allow reimbursement at the Technician rate based on the daily field log which renders a difference of \$45.00 which is denied.³

The NPFC denies \$48.00 in equipment costs incurred on January 20, 2011. The daily field log lists 1 unit of 30' of 3" hose (total of 30') where the invoice lists 5 units of 30' of 3" hose (total of 150'). The NPFC has determined that the daily field log quantity governs and as such, 120 ft @ \$0.40 is denied.

The NPFC denies \$18.00 for the purchase of duct tape on the Claimant's invoice for January 20, 2011 because the Claimant does not have tape listed on his rate schedule therefore it is presumed that the Claimant bought this as a consumable with markup applied pursuant to the rate schedule and as such, the Claimant must provide the receipt to substantiate the purchase price and that the markup was calculated appropriately.

The NPFC denies \$810.00 in solid waste disposal fees billed on January 20, 2011 and \$90.00 in QA/QC lab fees billed on January 20, 2011 because the Claimant has not provided a copy of the invoices billed to Northstar and paid for the disposal and lab analysis nor has the Claimant provided proof of payment of those third party invoices.

The NPFC denies \$745.00 in New Jersey state sales tax billed by the Claimant on its invoice. Sales tax may only be reimbursed for that which is paid in the course of acquiring third party consumable materials necessary for the performance of prescribed oil spill response duties. Third party receipts for these items have not been provided, specifically the duct tape, disposal fees, and QA/QC lab fees, and as such, the NPFC denies the sales tax associated with these services. Additionally, labor and equipment charges for services charged by the Claimant are not eligible for sales tax remuneration from the Fund and are also denied unless the Claimant can provide documentation on reconsideration that it paid the State of New Jersey sales tax on such services requested of the NPFC. Please see Enclosure 1 – Summary spreadsheet of costs for an itemization of all costs presented.

³See, Enclosure 1.

On that basis, the Claims Manager hereby determines that the Claimant did in fact incur \$11,796.25 of uncompensated removal costs and that that amount is payable by the OSLTF as full compensation for the reimbursable removal costs incurred by the Claimant and submitted to the NPFC under claim #912013-0001.

Determined Amount:

The NPFC hereby determines that the OSLTF will pay \$11,796.25 as full compensation for the reimbursable removal costs incurred by the Claimant and submitted to the NPFC under claim # 912013-0001. All costs claimed are for charges paid for by the Claimant for removal actions as that term is defined in OPA and are compensable removal costs, payable by the OSLTF as presented by the Claimant.

Claim Supervisor:

Date of Supervisor's review: *6/12/12*

Supervisor Action: *Approved*

U.S. Department of
Homeland Security

United States
Coast Guard



Director
United States Coast Guard
National Pollution Funds Center

NPFC CA MS 7100
US COAST GUARD
4200 Wilson Blvd. Suite 1000
Arlington, VA 20598-7100
Staff Symbol: (CA)
Phone: 800-280-7118
E-mail: [REDACTED]@uscg.mil
Fax: 703-872-6157

5890
6/12/2012

VIA EMAIL [REDACTED]@comcast.net

Northstar Marine
ATTN: Phillip Risko
36 Clermont Drive
Clermont, NJ 08210

Re: Claim Number 912013-0001

Dear Mr. Risko:

The National Pollution Funds Center (NPFC), in accordance with the Oil Pollution Act (OPA) (33 U.S.C. 2701 et seq.), has determined that \$11,796.25 is full compensation for OPA claim number 912013-0001.

This determination is based on an analysis of the information submitted. Please see the attached determination for further details regarding the rationale for this decision.

All costs that are not determined as compensable are considered denied. You may make a written request for reconsideration of this claim. The reconsideration must be received by the NPFC within 60 days of the date of this letter and must include the factual or legal basis of the request for reconsideration, providing any additional support for the claims. Reconsideration will be based upon the information provided and a claim may be reconsidered only once. Disposition of the reconsideration will constitute final agency action. Failure of the NPFC to issue a written decision within 90 days after receipt of a timely request for reconsideration shall, at the option of the claimant, be deemed final agency action. All correspondence should include corresponding claim number.

Mail reconsideration request to:

Director (ca)
NPFC CA MS 7100
US COAST GUARD
4200 Wilson Blvd, Suite 1000
Arlington, VA 20598-7100

If you accept this determination, please sign the enclosed Acceptance/Release Form where indicated and return to the above address.

If we do not receive the signed original Acceptance/Release Form within 60 days of the date of this letter, the determination is void. If the determination is accepted, an original signature and a valid tax identification number (EIN or SSN) are required for payment. If you are a Claimant that has submitted other claims to the National Pollution Funds Center, you are required to have a valid Central Contractor Registration (CCR) record prior to payment. If you do not, you may register free of charge at www.ccr.gov. Your payment will be mailed or electronically deposited in your account within 60 days of receipt of the Release Form.

If you have any questions or would like to discuss the matter, you may contact me at the above address or by phone at 703-872-6157.



Cynthia E Oliver
Claims Manager

ENCL: Claim Summary / Determination Form
Acceptance/Release Form
(1) Summary Spreadsheet of Costs

U.S. Department of
Homeland Security

United States
Coast Guard



Director
United States Coast Guard
National Pollution Funds Center

NPFC CA MS 7100
US COAST GUARD
4200 Wilson Blvd. Suite 1000
Arlington, VA 20598-7100
Staff Symbol: (CA)
Phone: 800-280-7118
E-mail: [redacted]@uscg.mil
Fax: 703-872-6113

| | |
|---------------------------|----------------------------------------------------------------------------|
| Claim Number: 912013-0001 | Claimant Name: Northstar Marine 36 Clermont Drive Clermont, NJ 08210 |
|---------------------------|----------------------------------------------------------------------------|

I, the undersigned, ACCEPT this settlement offer of \$11,796.25 as full and final compensation for the removal costs arising from the specific claim number identified above. With my signature, I also acknowledge that I accept as final agency action all costs submitted with subject claim that were denied in the determination and for which I received no compensation.

This settlement represents full and final release and satisfaction of the amounts paid from the Oil Spill Liability Trust Fund under the Oil Pollution Act of 1990 for this claim. I hereby assign, transfer, and subrogate to the United States all rights, claims, interest and rights of action, that I may have against any party, person, firm or corporation that may be liable for the amounts paid for which I have been compensated under this claim. I authorize the United States to sue, compromise or settle in my name and the United States fully substituted for me and subrogated to all of my rights arising from and associated with those amounts paid for which I am compensated for with this settlement offer. I warrant that no legal action has been brought regarding this matter and no settlement has been or will be made by me or any person on my behalf with any other party for amounts paid which is the subject of this claim against the Oil Spill Liability Trust Fund (Fund).

This settlement is not an admission of liability by any party. With my signature, I acknowledge that I accept as final agency action all amounts paid for this claim and amounts denied in the determination for which I received no compensation.

I, the undersigned, agree that, upon acceptance of any compensation from the Fund, I will cooperate fully with the United States in any claim and/or action by the United States against any person or party to recover the compensation. The cooperation shall include, but is not limited to, immediately reimbursing the Fund for any compensation received from any other source for those amounts paid for which the Fund has provided compensation, by providing any documentation, evidence, testimony, and other support, as may be necessary for the United States to recover from any other person or party.

I, the undersigned, certify that to the best of my knowledge and belief the information contained in this claim represents all material facts and is true. I understand that misrepresentation of facts is subject to prosecution under federal law (including, but not limited to 18 U.S.C. §§ 287 and 1001).

| | |
|------------------------------------------------------------------------|-------------------|
| _____ | _____ |
| Title of Person Signing | Date of Signature |
| _____ | _____ |
| Typed or Printed Name of Claimant or Name of Authorized Representative | Signature |

| | |
|----------------------------------|-------------------|
| _____ | _____ |
| Title of Witness | Date of Signature |
| _____ | _____ |
| Typed or Printed Name of Witness | Signature |

| | | |
|--------------------------|---------------------|---------------------|
| _____ | _____ | _____ |
| TIN Required for Payment | Bank Routing Number | Bank Account Number |

| Contractor | Contractor Invoice No. | Date | Classification / Description | UNIT | Invoice ST Rate | Invoice OT Rate | Invoice ST Hrs / Qty | Invoice OT Hrs | Invoice ST AMT | Invoice OT AMT | Invoice Total | NPFC ST | NPFC OT | NPFC ST | NPFC OT | NPFC ST | NPFC OT | NPFC TOTAL | OVER (UNDER) | NPFC COMMENTS | |
|------------|------------------------|-----------|-------------------------------------|------|-----------------|-----------------|----------------------|----------------|----------------|----------------|---------------|----------|---------|---------|---------|---------|---------|-------------|--------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | | | | | | | | | Rate | Rate | HRS/PTY | HRS | AMT | AMT | | | | |
| Northstar | 6538 | 1/19/2011 | Foreman, man hrs, OT | 1 | | 90.00 | | 7 | 630.00 | | 630.00 | | | | 7 | | | \$630.00 | \$630.00 | \$0.00 | The daily field log shows this person as an Equipment Operator, not a Foreman. NPFC is going to allow the Equipment Operator rate, which is the same as the Foreman rate at \$90.00/hr. |
| Northstar | 6538 | 1/19/2011 | Cleanup Technician, man hrs, OT | 5 | | 82.50 | | 18.5 | 412.50 | 1,526.25 | 1,526.25 | | | | 19 | | | \$1,526.25 | \$1,526.25 | \$0.00 | |
| Northstar | 6538 | 1/19/2011 | 14-16' Boxtruck w/liftgate, hrs | 1 | 20.00 | | | 7 | 140.00 | | 140.00 | \$20.00 | | | 7 | | | \$140.00 | \$0.00 | \$140.00 | \$0.00 |
| Northstar | 6536 | 1/19/2011 | Field Vehicle w/Reusable Tools, hrs | 1 | 15.00 | | | 1.5 | 22.50 | | 22.50 | \$15.00 | | | 2 | | | \$22.50 | \$0.00 | \$22.50 | \$0.00 |
| Northstar | 6538 | 1/19/2011 | Pollution Response Trailer, day | 1 | 200.00 | | | 1 | 200.00 | | 200.00 | \$200.00 | | | 1 | | | \$200.00 | \$0.00 | \$200.00 | \$0.00 |
| Northstar | 6538 | 1/19/2011 | 14-17' Workboat, day | 1 | 360.00 | | | 1 | 360.00 | | 360.00 | \$360.00 | | | 1 | | | \$360.00 | \$0.00 | \$360.00 | \$0.00 |
| Northstar | 6538 | 1/19/2011 | 18" Containment Boom, per ft, day | 200 | 1.25 | | | 200 | 250.00 | | 250.00 | \$1.25 | | | 200 | | | \$250.00 | \$0.00 | \$250.00 | \$0.00 |
| Northstar | 6538 | 1/19/2011 | Absorbent Boom, 5", per bale | 8 | 135.00 | | | 8 | 1,080.00 | | 1,080.00 | \$135.00 | | | 8 | | | \$1,080.00 | \$0.00 | \$1,080.00 | \$0.00 |
| Northstar | 6538 | 1/19/2011 | Absorbent pads, per bale | 2 | 89.00 | | | 2 | 178.00 | | 178.00 | \$89.00 | | | 2 | | | \$178.00 | \$0.00 | \$178.00 | \$0.00 |
| Northstar | 6538 | 1/19/2011 | PPE Level D, per man per day | 3 | 45.00 | | | 3 | 135.00 | | 135.00 | \$45.00 | | | 3 | | | \$135.00 | \$0.00 | \$135.00 | \$0.00 |
| | | | | | | | | | | | | | | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | Foreman, man hrs, OT | 1 | | 90.00 | | 6 | 540.00 | | 540.00 | | | | 6 | | | \$540.00 | \$540.00 | \$0.00 | The daily field log shows this person as an Equipment Operator, not a Foreman. Therefore NPFC is going to allow Equipment Operator rate, which is same as Foreman rate at \$90.00/hr. |
| Northstar | 6538 | 1/20/2011 | Equipment Operator, man hrs, OT | 1 | | 90.00 | | 6 | 540.00 | | 540.00 | | | | 6 | | | \$495.00 | \$495.00 | \$495.00 | (\$45.00) |
| Northstar | 6538 | 1/20/2011 | Cleanup Technician, man hrs, OT | 2 | | 82.50 | | 6 | 495.00 | | 495.00 | | | | 6 | | | \$495.00 | \$495.00 | \$495.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | 14-16' Boxtruck w/liftgate, hrs | 1 | 20.00 | | | 6 | 120.00 | | 120.00 | \$20.00 | | | 6 | | | \$120.00 | \$0.00 | \$120.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | Portable Light Tower, day | 1 | 200.00 | | | 1 | 200.00 | | 200.00 | \$200.00 | | | 1 | | | \$200.00 | \$0.00 | \$200.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | 3,500gal Vacuum Truck, hrs | 1 | 95.00 | | | 6 | 570.00 | | 570.00 | \$95.00 | | | 6 | | | \$570.00 | \$0.00 | \$570.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | Hose, 2", per ft, day | 1 | 0.30 | | | 30 | 9.00 | | 9.00 | \$0.30 | | | 150 | | | \$45.00 | \$0.00 | \$45.00 | \$36.00 |
| Northstar | 6538 | 1/20/2011 | Hose, 3", per ft, day | 1 | 0.40 | | | 150 | 60.00 | | 60.00 | \$0.40 | | | 30 | | | \$12.00 | \$0.00 | \$12.00 | (\$48.00) |
| Northstar | 6538 | 1/20/2011 | Duct Tape, roll | 2 | 9.00 | | | 2 | 18.00 | | 18.00 | \$0.00 | | | 0 | | | \$0.00 | \$0.00 | \$0.00 | (\$18.00) |
| Northstar | 6538 | 1/20/2011 | Poly Bags, roll, per box | 1 | 95.00 | | | 1 | 95.00 | | 95.00 | \$95.00 | | | 1 | | | \$95.00 | \$0.00 | \$95.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | 18" Containment Boom, per ft, day | 200 | 1.25 | | | 200 | 250.00 | | 250.00 | \$1.25 | | | 200 | | | \$250.00 | \$0.00 | \$250.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | Absorbent pads, bale | 2 | 89.00 | | | 2 | 178.00 | | 178.00 | \$89.00 | | | 2 | | | \$178.00 | \$0.00 | \$178.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | PPE Level D | 3 | 45.00 | | | 3 | 135.00 | | 135.00 | \$45.00 | | | 3 | | | \$135.00 | \$0.00 | \$135.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | Drum, open top, ea | 6 | 45.00 | | | 6 | 270.00 | | 270.00 | \$45.00 | | | 6 | | | \$270.00 | \$0.00 | \$270.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | Disposal of solid waste, per drum | 6 | 135.00 | | | 6 | 810.00 | | 810.00 | \$0.00 | | | 0 | | | \$0.00 | \$0.00 | \$0.00 | (\$810.00) |
| Northstar | 6538 | 1/20/2011 | Disposal, wastewater, gallons | 1700 | 0.65 | | | 1700 | 1,105.00 | | 1,105.00 | \$0.65 | | | 1700 | | | \$1,105.00 | \$0.00 | \$1,105.00 | \$0.00 |
| Northstar | 6538 | 1/20/2011 | QA/QC Lab Fee, >1500gal, per load | 1 | 90.00 | | | 1 | 90.00 | | 90.00 | \$0.00 | | | 0 | | | \$0.00 | \$0.00 | \$0.00 | (\$90.00) |
| | | | | | | | | | | | | | | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | Foreman, man hrs, OT | 1 | | 90.00 | | 2.5 | 225.00 | | 225.00 | \$0.00 | | | 2.5 | | | \$225.00 | \$225.00 | \$225.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | Equipment Operator, man hrs, OT | 1 | | 90.00 | | 2.5 | 225.00 | | 225.00 | | | | 2.5 | | | \$206.25 | \$206.25 | \$206.25 | (\$18.75) |
| Northstar | 6538 | 1/21/2011 | Cleanup Technician, man hrs, ST | 1 | | 82.50 | | 2.5 | 206.25 | | 206.25 | \$0.00 | | | 2.5 | | | \$206.25 | \$206.25 | \$206.25 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | Cleanup Technician, man hrs, OT | 5 | 55.00 | | | 15 | 825.00 | | 825.00 | \$55.00 | | | 15 | | | \$825.00 | \$0.00 | \$825.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | 14-16' Boxtruck w/liftgate, hrs | 2.5 | 20.00 | | | 2.5 | 50.00 | | 50.00 | \$20.00 | | | 2.5 | | | \$50.00 | \$0.00 | \$50.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | Portable Light Tower, day | 1 | 200.00 | | | 1 | 200.00 | | 200.00 | \$200.00 | | | 1 | | | \$200.00 | \$0.00 | \$200.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | HP Steam Cleaner, hot, day | 1 | 250.00 | | | 1 | 250.00 | | 250.00 | \$250.00 | | | 1 | | | \$250.00 | \$0.00 | \$250.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | 3,500gal Vacuum Truck, hrs | 2.5 | 95.00 | | | 2.5 | 237.50 | | 237.50 | \$95.00 | | | 2.5 | | | \$237.50 | \$0.00 | \$237.50 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | 18" Containment Boom, per ft, day | 200 | 1.25 | | | 200 | 250.00 | | 250.00 | \$1.25 | | | 200 | | | \$250.00 | \$0.00 | \$250.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | Absorbent pads, bale | 0.5 | 89.00 | | | 0.5 | 44.50 | | 44.50 | \$89.00 | | | 0.5 | | | \$44.50 | \$0.00 | \$44.50 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | Cleaner/Degreaser, Citra Clean, gal | 5 | 26.00 | | | 5 | 130.00 | | 130.00 | \$26.00 | | | 5 | | | \$130.00 | \$0.00 | \$130.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | Poly bags, ea | 4 | 1.25 | | | 4 | 5.00 | | 5.00 | \$1.25 | | | 4 | | | \$5.00 | \$0.00 | \$5.00 | \$0.00 |
| Northstar | 6538 | 1/21/2011 | PPE Level D | 3 | 45.00 | | | 3 | 135.00 | | 135.00 | \$45.00 | | | 3 | | | \$135.00 | \$0.00 | \$135.00 | \$0.00 |
| | | | | | | | | | | | | | | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Northstar | 6538 | 1/28/2011 | Sales Tax (NJ) | 1 | 745.85 | | | 1 | 745.85 | | 745.85 | \$0.00 | | | 0 | | | \$0.00 | \$0.00 | \$0.00 | (\$745.85) |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | 9,148.35 | 4,387.50 | 13,535.85 | | | | | | | \$11,796.25 | | (\$1,739.60) | |

Sales taxes may be reimbursed only for that which has been paid in the course of acquiring third party consumable materials necessary for the performance of prescribed OSRO duties. As receipts for duct tape or lab fee have not been provided, taxes pertaining to these amounts are denied. Further, labor and equipment charges are not eligible for sales tax remuneration from the Fund, and are also denied.