

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT, REMEDIATION, AND RESTORATION PROGRAM**

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2007 INDIRECT COST RATE**

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FISCAL YEAR 2007 INDIRECT COST RATE**

Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Office of General Counsel for Natural Resources (GCNR) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide GCNR with the results of Cotton & Company's review of Fiscal Year (FY) 2007 costs and development of an indirect cost rate. This document presents GCNR's FY 2007 indirect cost rate and explains the methodology we used. The rate is presented in the Exhibit, with supporting schedules detailing costs by task and by object class. This rate will be used to determine indirect damage assessment and restoration costs allocable to specific cases for cost-recovery purposes.

BACKGROUND

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA); Oil Pollution Act of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

To fulfill its responsibility under this legislation as a natural resource trustee, NOAA established the Damage Assessment, Remediation and Restoration Program (DARRP). DARRP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance and oil spills as well as ship groundings caused by responsible parties. This mission is accomplished through the conduct of Natural Resource Damage Assessments (NRDA). DARRP is comprised of three NOAA component organizations: Office of Response and Restoration (OR&R) within the National Ocean Service; GCNR; and Restoration Center (RC) within the National Marine Fisheries Service.

FINANCIAL MANAGEMENT SYSTEM

GCNR costs reside in the NOAA financial management system, CAMS (Commerce Administrative Management System). CAMS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. GCNR's FY 2007 costs were accumulated under FMC 102 (Office of General Counsel).

DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. GCNR tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

GCNR uses task codes to accumulate its indirect costs associated with DARRP. These are costs for general and administrative activities that support, sustain, or enhance the DARRP mission. Examples of such activities include:

- Employee recruiting and training.
- General budget formulation, monitoring, analysis, and reporting.
- Non-case-specific management and staff meetings on administrative matters.
- General cost accounting, computer support, and secretarial support.
- General records management and database support.

- General program policy and development.
- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs in CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. NOAA overhead rate components and bases of application follow:

- **Leave Surcharge** is applied to labor costs and includes costs for administrative, annual, and sick leave.
- **Personnel Benefits** is applied to labor and leave costs. This includes payroll taxes, civil service retirement, health benefits, life insurance, regular employer retirement contributions, Federal Insurance Contributions Act payments, and Federal Retirement Service thrift savings plan basic and matching contributions.
- **NOAA Administrative Support** is applied to labor and leave costs. It includes costs incurred by NOAA's executive, line, and other supporting offices. These costs are associated with administrative functions such as personnel, training, procurement, telecommunications, operations, storage, mail, housekeeping, and other common services.

INDIRECT COST ALLOCATION METHODOLOGY

We developed the indirect cost rate methodology using generally accepted accounting principles, Cost Accounting Standards, and Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. The following principles are inherent in this allocation method:

- The costing methodology for identifying and allocating costs as direct or indirect is consistently applied.
- The allocation base that best approximates benefits accruing to cost objectives is selected.
- All items properly included in the allocation base are included and receive their share of indirect costs.
- Indirect costs are assigned to cost objectives on a cause-and-effect basis or by allocating on a reasonable and consistent basis.

To develop the indirect cost rate, we:

- Obtained an understanding of GCNR procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2007 GCNR cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks with the assistance of GCNR personnel.
- Identified DARRP task codes as either direct or indirect and accumulated related costs in these categories.

In addition, we adjusted costs as necessary to ensure the accuracy and completeness of the indirect cost pool and base. Adjustments to GCNR costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave and benefit rates to both direct and indirect labor costs. We applied NOAA support and General Services Administration (GSA) rent rates to indirect labor for inclusion in the indirect cost pool.
- We excluded from the indirect cost pool all GCNR tasks that did not benefit the DARRP program, or for which the benefit to the DARRP program could not be measured (including costs incurred for National Marine Sanctuaries Program policy development). To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:

1. Directly tracing costs (wherever economically feasible).
2. Assigning costs on a cause-and-effect basis.
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities. We calculated the FY 2007 indirect cost rate with direct labor costs as a base.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on GCNR's financial statements or its indirect cost rate. This report relates only to the accounts and items specified in the attached exhibit and schedules and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

COTTON & COMPANY LLP



Colette Y. Wilson, CPA
Partner

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2007 INDIRECT COST RATE

Total Indirect Costs	\$1,395,757
Less: Indirect Costs Allocable to Other Activities	<u>(169,933)</u>
Net Indirect Costs	<u>\$1,225,824</u>
Direct Labor Costs	<u>\$782,386</u>
Indirect Cost Rate	<u>156.68%</u>

SCHEDULE 1

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2007 COSTS BY TASK CODE

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3EGAP00	General Management & Administrative Support			\$741,633	\$741,633
E8K3ENAP00	DARRP Management & Administrative Support			316,355	316,355
E8K3E01P04	DARRP Program Policy & Development			131,396	131,396
E8K3E01PGT	General Training and Non-case Workshops			131,361	131,361
E8K3EGRP00	General Research and Methods Development			47,550	47,550
E8K3E01PNT	DARRP Training			7,117	7,117
D8K3ENAP00	DARRP Management and Administrative Support			6,200	6,200
E8K3E01PFF	FOIA Requests, non case specific			3,596	3,596
E8K3N03P00	ARD - General - all regions			2,818	2,818
D8K3E01P01	General Management and Administrative Support			1,912	1,912
E8K3E01P01	General Management and Administrative Support			1,641	1,641
2CK3LRCP00	General DARRF Support			1,260	1,260
D8K3E01PGT	General Training and Non-case Workshops			1,107	1,107
E8K3RAPP01	General Management & Admin. Support			699	699
E8K3E01P00	General Management and Administrative Support			527	527
D8K3E01P04	DARRP Program Policy & Development			206	206
D8K3EGAP00	General Management and Administrative Support			185	185
1CK3F04P00	DARRP Program Policy & Development			125	125
D8K3RAPP01	General Management & Admin. Support			69	69
E8K3E01PMC	Miscellaneous DARRP Case Charges	\$72,517	\$15,027		87,544
2CK3MH1P42	Exxon Valdez, AK	46,211	19,798		66,009
2CK3L32P00	Commencement Bay, WA	35,485	5,883		41,368
17K3EG3P00	Buzzards Bay/Bouchard 120, MA	27,378	4,571		31,949
E8K3N03P3R	Portland Harbor, OR	27,251	9,622		36,873
E8K3N03P84	Hudson River PCBs, NY	25,191	4,184		29,375
E8K3E01PV1	Cargill Tampa Bay Acidic Water Spill, FL	23,276	4,887		28,163
E8K3N03P26	Montrose Chemical Corp., CA	23,024	4,445		27,469
E8K3N03P46	Ashtabula River and Harbor, OH	23,002	3,853		26,855
E8K3E01P08	Commencement Bay, WA	21,021	3,500		24,521
E8K3N03PKH	Bayou Verdine, LA	17,166	2,844		20,010
E8K3N03PPN	Diamond Alkali Co. (Passaic River), NJ	16,359	3,765		20,124
1CK3J78PA1	Legacy (NMS), FL	15,917	2,649		18,566
E8K3E01P27	Duwamish River, WA	15,705	2,589		18,294
1CK3J75PA2	Lady Luck (NMS), FL	14,615	2,425		17,040
2CK3L88PEW	Mulberry Phosphate, FL	14,544	2,396		16,940
17K3EF5P00	Cape Flattery Grounding, HI	14,325	4,059		18,384
E8K3N03P4E	St. Lawrence River - ALCOA, NY	13,607	4,597		18,204
E8K3N03PGB	Greens Bayou (GB Biosciences), TX	13,553	2,592		16,145
17K3EH4P00	Castro Cove/ChevronTexaco Oil Spill, CA	11,706	2,258		13,964
1CK3J03PP5	MBNMS, M/V Albion (NMS), CA	11,355	1,876		13,231
E8K3E01PQ7	Commencement Bay, WA	9,683	1,608		11,291
E8K3N03P9B	Allied Paper, Inc./Portage Creek/Kalamazoo River, MI	9,461	1,572		11,033
17K3EH9P00	Casitas grounding, HI	8,327	1,379		9,706

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3N03PRM	Island End River, MA	8,220	1,357		9,577
E8K3E01PGL	Great Lakes Region NRDA	7,667	1,267		8,934
17K3EJ3P00	TB DBL 152, LA	7,555	1,831		9,386
17K3EE2P00	Evergreen/Cooper River, SC	6,996	1,156		8,152
17K3EJ6P00	CITGO Refinery, Calcasieu River, LA	6,385	1,059		7,444
17K3ED3P00	Mosquito Bay Oil Spill, LA	6,357	2,893		9,250
2CK3M8AP00	Montrose Chemical Corp., CA	6,253	36,354		42,607
17K3EB9P00	Beaver Creek Oil Spill, OR	6,249	1,037		7,286
E8K3N03P2E	Tulalip Landfill, WA	6,171	1,025		7,196
17K3EF9P00	Selendang Ayu Oil Spill, AK	5,758	3,505		9,263
E8K3E01PW8	Hanford, WA	5,720	942		6,662
2CK3LNBP00	New Bedford Harbor, MA	5,688	3,331		9,019
1CK3J76P00	Coral Groundings	5,634	944		6,578
E8K3N03P07	Industri-Plex, MA	5,557	915		6,472
17K3EE5P00	T/V Margara, Tallaboa, PR	5,389	903		6,292
E8K3E01PX4	Halaco Engineering Co., CA	4,995	832		5,827
E8K3N03PB1	Ciba-Geigy Corp. (McIntosh Plant), AL	4,601	772		5,373
17K3EJ4P00	Irving Oil, Chelsea Creek, MA	4,600	763		5,363
E8K3N03PKB	Palmer Barge Line, TX	4,485	747		5,232
E8K3E01P32	Commencement Bay, WA	4,374	746		5,120
E8K3N03P6L	Koppers Co., Inc. (Charleston Plant), SC	4,309	711		5,020
E8K3E01PCC	Commencement Bay, WA	4,083	675		4,758
1CK3H02P00	Mini 312 Restoration	3,900	653		4,553
1CK3J65P00	MBNMS, Intermodal Container (NMS), CA	3,758	625		4,383
17K3EJ5P00	Bermuda Islander, Delaware Bay, NJ	3,755	630		4,385
E8K3N03PG3	Exxon-Mobil Atlantic Phosphate Works, SC	3,678	622		4,300
E8K3N03PCM	Commencement Bay, WA	3,445	573		4,018
1CK3J75PA5	Cheoy Dee (NMS), FL	3,347	559		3,906
17K3EF7P00	Foss Barge/Pt. Wells, WA	3,293	565		3,858
17K3EJ8P00	International Petroleum Corp., Christina River Oil Spill, DE	2,870	644		3,514
1CK3J03PL9	Androw (NMS), FL	2,814	470		3,284
E8K3N03PKJ	Bayou d'Inde, LA	2,742	1,445		4,187
E8K3N03P06	Spectron, Inc., MD	2,738	459		3,197
17K3EK3P00	Barataria Bay, Exxon Mobil, LA	2,737	1,284		4,021
1CK3J77P00	Milky Way (OCNMS), WA	2,636	438		3,074
17K3EF8P00	Athos I, Delaware River, NJ	2,593	428		3,021
E8K3E01PY5	Duwamish River, WA	2,580	430		3,010
2CK3MTVP00	TV Command, CA	2,567	804		3,371
2CK3L69PBU	Tampa Bay Oil Spill, FL	2,504	414		2,918
17K3ED5P00	Luckenbach Oil Spill, CA	2,392	400		2,792
E8K3N03PP2	DuPont Newport Landfill, DE	2,294	378		2,672
E8K3N03PC7	Ventron/Velsicol, NJ	2,282	376		2,658
1CK3J75PA1	Miss Ellen (NMS), FL	2,276	375		2,651
E8K3E01PW7	Newtown Creek Oil Spill, NY	2,256	810		3,066
1CK3J03PP1	Perseverance (NMS), FL	2,223	384		2,607
E8K3E01P1L	Hudson River PCBs, NY	2,060	343		2,403
E8K3N03PD1	Fletcher's Paint Works & Storage, NH	2,016	333		2,349
2CK3M7CP00	Fort Lauderdale Mystery Spill, FL	2,013	331		2,344

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
2CK3L46PAD	Elliott Bay Phase I, WA	1,966	328		2,294
E8K3E01PQ2	Commencement Bay, WA	1,950	324		2,274
E8K3E01PGM	Commencement Bay, WA	1,927	320		2,247
E8K3E01PLA	Louisiana Regional Restoration Planning	1,877	309		2,186
EKK3RKAPLA	Hurricane Katrina	1,832	307		2,139
2CK3LSCP00	North Cape Oil Spill, RI	1,712	282		1,994
1CK3J03P00	Mini-312 Damage Assessments	1,707	283		1,990
E8K3N03P1B	Weyerhaeuser Company Plymouth Wood Treating Plant, NC	1,690	295		1,985
E8K3N03PFY	Calcasieu Estuary, LA	1,640	273		1,913
E8K3N03PBN	Diamond Alkali Co. (Passaic River), NJ	1,529	252		1,781
1CK3J82P00	Pippin (NMS), FL	1,521	250		1,771
E8K3N03PM7	LCP Chemicals Georgia, Inc., GA	1,509	248		1,757
E8K3E01PV2	Powells Creek Lime Spill, VA	1,478	248		1,726
D8K3N03PL7	Halby Chemical Co., DE	1,453	240		1,693
17K3EE6P00	Chevron Facility Oil Spill, Searwarren, NJ	1,370	226		1,596
2CK3L02PZZ	Exxon Bayway, NY	1,361	224		1,585
E8K3N03PBT	Bayou Trepagnier, LA	1,355	231		1,586
2CK3L26P00	Spectron, Inc., MD	1,336	221		1,557
E8K3RJPPDU	DuPont Beaumont, TX	1,335	219		1,554
2CK3M28P00	Portland Harbor, OR	1,253	207		1,460
17K3EK5P00	Puget Sound Energy, Crystal Mountain, WA	1,227	202		1,429
E8K3N03PDS	Star Lake Lodge, TX	1,209	199		1,408
17K3EE4P00	Conoco Phillips - Rahway River, NJ	1,206	199		1,405
1CK3J67P00	Bubba (NMS), FL	1,135	187		1,322
E8K3N03PMM	Exide bankruptcy (Magic Marker), NJ	1,134	186		1,320
1CK3J76PA5	FL3457MC (NMS), FL	1,098	183		1,281
1CK3JLSPL9	Androw (NMS), FL	1,078	183		1,261
E8K3E01P06	Commencement Bay, WA	1,071	178		1,249
E8K3N03PX1	LCP Chemicals Georgia, Inc., GA	1,064	178		1,242
2CK3LC3PZZ	Macalloy Corporation, SC	1,059	174		1,233
E8K3N03P3C	Koppers Company, Inc. (Newport Plant), DE	1,043	173		1,216
E8K3E01PWR	Portland Harbor, OR	981	162		1,143
2CK3MSJP01	Berman Oil Spill, PR	942	162		1,104
E8K3E01PR7	Commencement Bay, WA	926	154		1,080
E8K3N03PMR	OTIS Air National Guard Base/Camp Edwards, MA	905	154		1,059
E8K3E01P2F	Hudson River PCBs, NY	874	152		1,026
1CK3J03PQ2	Sea Train (NMS), FL	855	141		996
1CK3J45PB5	FL5342KM (NMS), FL	801	131		932
1CK3J03PP9	Special K (NMS), FL	764	127		891
2CK3MSJP00	Berman Oil Spill, PR	693	114		807
1CK3J03PN8	Non Compete (NMS), FL	670	110		780
1CK3J75PA8	Lucky One (NMS), FL	668	110		778
1CK3J75PA4	Easy Going (NMS), FL	634	107		741
E8K3N03PT3	Liberty Industrial Finishing, NY	601	127		728
1CK3J58P00	Marathon Illegal Dumping (NMS), FL	599	99		698
E8K3N03PAC	Ashepoo Phosphate/Fertilizer Works, SC	525	86		611
E8K3N03PMS	Malone Services Company - Swan Lake Plant, TX	517	85		602
17K3EG3PFF	Buzzards Bay/Bouchard 120, MA	507	86		593

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1CK3J45PA8	Overload Recovery (NMS), FL	507	84		591
2CK3L42P00	ALCOA (Point Comfort)/Lavaca Bay; TX	502	83		585
E8K3E01P09	Commencement Bay, WA	491	81		572
1CK3J75PA3	Just Perfect (NMS), FL	476	78		554
1CK3H05P00	Great Lakes D&D (NMS), FL	428	71		499
2CK3LFHPR7	Unidentified	425	74		499
1CK3J45PB4	Palmyra (NMS), FL	418	69		487
E8K3N03PL2	Atlantic Wood Industries, Inc., VA	409	67		476
2CK3L1BP00	Olympic Pipeline	408	67		475
2CK3L14P00	Blackbird Mine, ID	377	70		447
2CK3LSJPAR	Berman Oil Spill, PR	373	62		435
2CK3LSJPBE	Berman Oil Spill, PR	373	62		435
2CK3L46PTT	Elliott Bay Phase I, WA	368	61		429
1CK3J75PA7	Dani (NMS), FL	365	60		425
1CK3J76PB6	Monkey Business (NMS), FL	364	60		424
17K3EE5PDA	T/V Margara, Tallaboa, PR	358	59		417
2CK3L87PZZ	Fort Lauderdale Mystery Spill, FL	350	58		408
1CK3J45PB8	Baer Shart (NMS), FL	347	57		404
E8K3N03PN5	Ashland/Northern States Power Lakefront, WI	344	58		402
1CK3J03PP7	Lady Loc (FL4212MM) (NMS), FL	340	57		397
1CK3J75PB5	Marrone Houseboat (NMS), FL	326	54		380
E8K3E01PS1	RTC 320, Carteret Oil Spill, NJ	308	50		358
E8K3N03P2B	Mattiace Petrochemical Co. Inc., NY	304	50		354
E8K3N03PHG	Holyoke Gas Works, MA	304	50		354
D8K3N03PRM	Island End River, MA	302	50		352
E8K3N03P32	Velsicol Chemical Corp., MI	298	49		347
E8K3N03PL7	Halby Chemical Co., DE	289	48		337
1CK3J76PA6	Mar Vida (NMS), FL	288	48		336
E8K3RJPPSR	Star Lake Canal, TX	286	47		333
2CK3L13PTT	Tenyo Maru Oil Spill, WA	279	46		325
E8K3E01PR8	Commencement Bay, WA	272	45		317
E8K3N03PSL	Tex Tin Corporation, TX	269	47		316
1CK3J75PA6	Fat N Sassy (aka DO 1107468) (NMS), FL	269	45		314
E8K3N03P27	Palmerton Zinc Pile, PA	228	43		271
2CK3L04PZZ	World Prodigy Oil Spill, RI	217	36		253
2CK3L60P00	Mobil Gypsum, TX	211	35		246
E8K3E01PRE	Romic East Palo Alto, CA	211	35		246
2CK3MCMP00	Cape Mohican, CA	208	34		242
1CK3J03PP2	FL7808CT (NMS), FL	196	33		229
E8K3N03PZ6	Gulf State Utilities - North Ryan Street, LA	191	31		222
1CK3J42P00	20 Summers (NMS), FL	181	36		217
1CK3J75PB3	Say Whoa (NMS), FL	181	30		211
1CK3G08P00	G.E. Pittsfield (Housatonic R.), MA	171	29		200
E8K3N03P05	Metal Bank of America, PA	164	27		191
EKK3RKGP00	Hurricane Katrina	161	26		187
17K3EC5P00	Indian River (Connectiv) Oil Spill, DE	152	26		178
E8K3N03PGZ	Cornell Dublier Electronics, Inc., NJ	152	26		178
17K3EG1P00	Lake Washington Pipeline Spill, LA	147	24		171

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1CK3J75PB4	FL6654NA (NMS), FL	145	24		169
17K3EJ7P00	Savannah River Mystery Spill, GA	142	24		166
1CK3J75PB6	Kristal (NMS), FL	135	22		157
E8K3ENRPHH	Tesoro/Barbers Point Oil Spill, HI	109	18		127
2CK3M12P00	Rose Hill Regional Landfill, RI	97	17		114
2CK3L10P00	Presidente Rivera Oil Spill, PA	95	16		111
2CK3MNBPO0	New Bedford Harbor, MA	82	14		96
E8K3N03PCC	Castro Cove/Chevron Richmond, CA	75	12		87
2CK3L11P00	B.T. Nautilus, NJ	70	12		82
1CK3J37P00	Jamie Ann (NMS), FL	64	10		74
2CK3M43P00	American Trader, CA	56	9		65
E8K3N03P56	Combe Landfill South, NJ	56	9		65
1CK3J76PA4	Apache Barge (NMS), FL	55	9		64
2CK3LC2PAD	Chalk Point Oil Spill, MD	55	9		64
E8K3E01P45	St. Lawrence River at Massena Area of Concern, NY	55	9		64
E8K3N03PTB	Washington Gas Light Site / NPS, DC	55	9		64
2CK3M47P02	Equinox/Mallard Well Blowout, LA	51	8		59
2CK3M69PEP	Tampa Bay Oil Spill, FL	48	8		56
E8K3N03PYQ	Calhoun Park Area, SC	44	7		51
E8K3N03P2F	Tulalip Landfill, WA	36	6		42
2CK3L17P00	Raymark Industries Inc., CT	35	5		40
D8K3N03PMR	OTIS Air National Guard Base/Camp Edwards, MA	35	5		40
E8K3E01PPH	Pearl Harbor/Chevron Oil Spill, HI	27	5		32
2CK3M7CPBC	Fort Lauderdale Mystery Spill, FL	25	4		29
17K3EJ1P00	Exxon Mobil/West Champagne Bay, LA	24	4		28
E8K3N03PB6	Olin Corp. (McIntosh Plant), AL	24	4		28
D8K3E01PBD	Calcasieu Estuary	<u>22</u>	4		26
E8K3E01P35	Hudson River		969		969
2CK3LSCPLR	North Cape Oil Spill, RI		639		639
1RK3EH4P00	Castro Cove/Chevron Texaco NRDA		420		420
1TK3B05P9B	Allied Paper, Inc./Portage Creek/Kalamazoo River, MI		416		416
1CK3FTRP00	Ciba-Geigy Corp. (McIntosh Plant), AL		353		353
D8K3E01PCG	CIB-Geigy Region 4 CRC NRDA		208		208
1RK3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill		62		62
E8K3E01PW6	Ablemarle Sound		34		34
D8K3E01PW8	Hanford, WA		<u>(301)¹</u>		<u>(301)</u>
	Total	<u>\$782,386</u>	<u>\$205,874</u>	<u>\$1,395,757</u>	<u>\$2,384,017</u>

¹ Credit is the result of an adjustment to travel costs recorded in the prior year. There is no impact on the indirect cost rate.

SCHEDULE 2

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES
FISCAL YEAR 2007 COSTS BY OBJECT CLASS

OBJECT CLASS	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1112	\$493,874		\$684,994	\$1,178,868
1151			655	655
1160	107,289		149,097	256,386
1180	5,943		41,424	47,367
1210	<u>175,280</u>		244,280	419,560
2140		\$17,959	27,088	45,047
2143		19,347	14,238	33,585
2148		208	702	910
2213		87	2,269	2,356
2319		89,647	78,795	168,442
2334			1,024	1,024
2336			20	20
2337			900	900
2338			5,684	5,684
2526			3,663	3,663
2527		3,023	8,995	12,018
2533			2,615	2,615
2618			671	671
2619		317	10,497	10,814
2625			1,545	1,545
2628			3,986	3,986
3123			4,053	4,053
9876		<u>75,286</u>	<u>108,562</u>	<u>183,848</u>
Total	<u>\$782,386</u>	<u>\$205,874</u>	<u>\$1,395,757</u>	<u>\$2,384,017</u>