

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

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**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES  
FISCAL YEAR 2008 INDIRECT COST RATE**

Cotton & Company LLP  
Auditors • Advisors  
635 Slaters Lane, 4<sup>th</sup> Floor  
Alexandria, Virginia 22314  
703.836.6701  
703.836.0941, fax  
[www.cottoncpa.com](http://www.cottoncpa.com)



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FISCAL YEAR 2008 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) 2008 costs and development of an indirect cost rate. This document presents GCNR's FY 2008 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 2008 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 2008 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. 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 2008 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 2008 INDIRECT COST RATE

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Total Indirect Costs	\$1,151,631
Less: Indirect Costs Allocable to Other Activities	<u>(202,884)</u>
Net Indirect Costs	<u>\$948,747</u>
Direct Labor Costs	<u>\$1,008,424</u>
Indirect Cost Rate	<u>94.08%</u>

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SCHEDULE 1

OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES  
FISCAL YEAR 2008 COSTS BY TASK CODE

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
F8K3N03PGD	General Management & Admin. Support			\$714,694	\$714,694
F8K3N03PDM	DARRP Management & Admin. Support			208,703	208,703
F8K3N03PDP	DARRP Program Policy & Development			78,724	78,724
F8K3N03PGW	General Training and Noncase Workshops			58,162	58,162
F8K3N03PGR	General Research and Methods Development			48,194	48,194
F8K3N03PFF	FOIA Requests, non case specific			19,397	19,397
E8K3ENAP00	ARRP Management & Admin. Support			8,877	8,877
F8K3N03PDT	DARRP Training			5,579	5,579
F8K3ENAP00	DARRP Management & Admin. Support			3,218	3,218
F8K3E01PGT	General Training and Noncase Workshops			2,687	2,687
F8K3EGAP00	General Management & Admin. Support			1,292	1,292
1CK3G01P00	DARRF HQ controlled/managed			574	574
F8K3E01P04	DARRP Program Policy & Development			529	529
F8K3RAPP01	General Management & Admin. Support			491	491
F8K3E01P01	General Management & Admin. Support			202	202
F8K3E01P00	General Management & Admin. Support			101	101
F8K3N03P00	ARD General all regions			101	101
F8K3E01PNT	DARRP Training			75	75
E8K3RAPP01	General Management & Admin. Support			<u>31</u>	31
F8K3N03PMC	Miscellaneous DARRP Case Charges	\$126,226	\$21,794		148,020
F8K3N03P3R	Portland Harbor, OR	58,827	20,545		79,372
F8K3N03PEV	Exxon Valdez, AK	53,705	8,967		62,672
17K3EK1P00	SF Bay, Cosco Busan Oil Spill, CA	45,034	12,265		57,299
17K3EG3P00	Buzzards Bay/Bouchard 120, MA	44,616	7,472		52,088
2CK3M32P00	Commencement Bay, WA	32,168	5,366		37,534
17K3EF8P00	Athos I, Delaware River, NJ	31,994	5,897		37,891
F8K3N03PBN	Diamond Alkali Co. (Passaic River), NJ	31,137	5,683		36,820
F8K3N03P84	Hudson River PCBs, NY	30,100	5,869		35,969
F8K3N03PGZ	Cornell Dublier Electronics, Inc., NJ	25,481	5,626		31,107
F8K3N03P27	Palmerton Zinc Pile, PA	25,052	4,411		29,463
F8K3N03PKH	Bayou Verdine, LA	23,777	4,835		28,612
17K3EF5P00	Cape Flattery Grounding, HI	20,391	11,328		31,719
F8K3N03P9B	Allied Paper/Kalamazoo River, MI	20,334	4,489		24,823
1CK3G11P02	Portland Harbor, OR	20,122	5,299		25,421
F8K3N03P4E	St. Lawrence River at Massena, NY: ALCOA	16,210	7,054		23,264
1CK3J80PA6	Green Chile (NMS), FL (aka Riley's Hump)	14,313	2,357		16,670
F8K3N03PX1	LCP Chemicals Georgia, Inc., GA	13,921	5,734		19,655
2CK3L32P00	Commencement Bay, WA, Restoration Baywide (float)	13,727	2,285		16,012
F8K3N03PSM	St. Lawrence River at Massena, NY	12,610	2,289		14,899
1CK3JLSPN8	Non Compete (NMS), FL, Litigation Support	12,171	4,025		16,196
F8K3N03PL7	Halby Chemical Co., DE	11,880	1,961		13,841
17K3EE5PDA	T/V Margara, Tallaboa, PR	11,524	3,964		15,488
1CK3JLSPL9	Androw (NMS), FL, Litigation Support	10,180	1,686		11,866

TASK CODE	TASK DESCRIPTION	DIRECT	OTHER	INDIRECT	TOTAL
		LABOR	DIRECT		
		COSTS	COSTS	COSTS	
F8K3N03PTF	Commencement Bay, WA	9,990	1,667		11,657
1CK3G11P03	Portland Harbor, OR	9,961	3,102		13,063
17K3EH9P00	Casitas grounding, HI	9,810	2,555		12,365
F8K3N03PGB	Greens Bayou (GB Biosciences), TX	9,049	1,500		10,549
F8K3N03PCM	Commencement Bay, WA	8,998	1,499		10,497
17K3ED3P00	Mosquito Bay Oil Spill, LA	8,491	1,920		10,411
F8K3N03P7Y	Duwamish River, WA General	8,491	1,421		9,912
F8K3N03PV1	Cargill Tampa Bay Acidic Water Spill, FL	8,348	1,390		9,738
2CK3MH1P42	Exxon Valdez, AK	7,850	15,712		23,562
F8K3N03PB1	CibaGeigy Corp. (McIntosh Plant), AL	7,509	1,259		8,768
17K5BGCP00	Green Chile (NMS), FL (aka Riley's Hump) Reimbursable	7,239	1,208		8,447
F8K3N03PKJ	Bayou d'Inde, LA	7,178	1,190		8,368
17K3EH4P00	Castro Cove/ChevronRichmond CA, NRD Reimbursable	7,038	1,971		9,009
17K3EE2P00	Evergreen/Cooper River, SC	6,456	1,085		7,541
2CK3M8AP00	MSRP Trustee Council	6,220	1,634		7,854
17K3EL5P00	Barge DM932 New Orleans, LA Oil Spill	6,188	1,052		7,240
F8K3N03P46	Ashtabula River and Harbor, OH	6,002	1,001		7,003
17K3EJ6P00	CITGO Refinery, Calcasieu River, LA	5,991	3,283		9,274
2CK3LNBP00	New Bedford Harbor, MA	5,829	1,210		7,039
F8K3N03PRM	Island End River, MA	5,720	954		6,674
F8K3N03PHY	Commencement Bay, WA	5,335	1,991		7,326
F8K3N03P2J	Hylebos Occidental	5,140	855		5,995
F8K3N03PPT	Portland Harbor, OR	5,007	2,348		7,355
F8K3N03PW7	Newtown Creek Oil Spill, NY	4,981	832		5,813
17K3EJ3P00	TB DBL 152, LA	4,527	1,726		6,253
F8K3N03PGM	Commencement Bay, WA Hylebos General Metals	4,484	750		5,234
F8K3N03P61	NL Industries, Inc., NJ	3,940	667		4,607
1CK3J75PA2	Lady Luck (NMS), FL	3,743	618		4,361
F8K3N03PFD	Commencement Bay, WA	3,737	619		4,356
F8K3N03PWK	Outboard Marine Corp. (Waukegan Harbor), IL	3,681	608		4,289
F8K3N03P6L	Koppers Co., Inc. (Charleston Plant), SC	3,107	512		3,619
F8K3N03P1L	Hudson River PCBs, NY, Litigation Support	3,101	515		3,616
17K3EK3P00	Barataria Bay, Exxon Mobil, LA	2,974	2,096		5,070
F8K3N03PCG	CITGO Refinery, Calcasieu River, LA, FOIA	2,916	494		3,410
1CK3H36P00	Luckenbach Oil Spill, CA (NMS)	2,744	464		3,208
17K3EJ5P00	Bermuda Islander, Delaware Bay, NJ	2,687	447		3,134
2CK3L88PEW	Mulberry Phosphate, FL, Restoration Estuarine Wetland Project (float)	2,687	445		3,132
17K3EL2P00	SF Bay, Richmond Terminal 4 Oil Spill, CA NRDA	2,566	432		2,998
1CK3H58PRP	MBNMS, Intermodal Container (NMS), CA	2,433	400		2,833
17K3EF9P00	Selendang Ayu Oil Spill, AK	2,338	388		2,726
F8K3N03PDH	DuPont Hay Road, DE, Restoration	2,237	372		2,609
2CK3L14P00	Blackbird Mine, ID	2,030	335		2,365
17K3EE4P00	Conoco Phillips Rahway River, NJ	1,973	327		2,300
F8K3N03PCN	North Cape Oil Spill, RI, Nonrecoverable	1,970	326		2,296
F8K3N03PY5	Duwamish River, WA, Boeing	1,764	291		2,055
F8K3N03PBT	Bayou Trepagnier, LA	1,714	282		1,996
2CK3L89P00	Julie N Oil Spill, ME	1,646	275		1,921



TASK CODE	TASK DESCRIPTION	DIRECT	OTHER	INDIRECT	TOTAL
		LABOR COSTS	DIRECT COSTS		
F8K3N03PSR	Star Lake Canal, TX	1,637	273		1,910
F8K3N03PMW	Commencement Bay, WA Middle Waterway	1,630	273		1,903
1CK3J03PP2	FL7808CT (NMS), FL	1,626	271		1,897
1CK3J74PA1	Snake Creek Anchor (NMS), FL	1,618	271		1,889
1CK3G13P00	Clark/Chevron Port Arthur, TX, Restoration (ARD DARRF)	1,564	259		1,823
F8LAH1AP00	Restoration Center Support	1,494	250		1,744
1CK3J75PA5	Cheoy Dee (NMS), FL	1,478	244		1,722
F8K3N03PZ6	Gulf State Utilities North Ryan Street, LA	1,470	241		1,711
2CK3L26P00	Spectron, Inc., MD	1,450	240		1,690
F8K3N03PDS	Star Lake Lodge, TX	1,404	236		1,640
F8K3N03PNM	Macalloy Corporation, SC, Nonrecoverable	1,388	230		1,618
F8K3N03PXM	Exxon Mobil, Charleston, SC	1,383	230		1,613
1CK3J03PN8	Non Compete (NMS), FL	1,226	205		1,431
1CK3JLSPQ2	Sea Train (NMS), FL, Litigation Support	1,218	206		1,424
F8K3N03PHG	Holyoke Gas Works, MA	1,172	195		1,367
1CK3J76PA7	Das Boot (NMS), FL	1,151	195		1,346
F8K3N03PC7	Berry's Creek (Ventron/Velsicol), NJ	1,115	189		1,304
1CK3J78PA1	Legacy (NMS), FL	1,113	183		1,296
1CK3J45PB6	DL6236X (NMS), FL	1,095	181		1,276
F8K3N03P1B	Weyerhaeuser Plymouth Wood Treating, NC	980	163		1,143
17K3EJ8P00	International Petroleum Corp., Christina River Oil Spill, DE	954	158		1,112
2CK3L02PZZ	Exxon Bayway, NY, Nonrecoverable	947	157		1,104
1CK3J75PB7	Limitless Dream (NMS), FL	926	156		1,082
2CK3L69P00	Tampa Bay Oil Spill, FL, Restoration General (float)	917	151		1,068
F8K3N03PPA	Chevron Pascagoula Refinery, MS	900	147		1,047
1CK3JLSPQ9	Special K (NMS), FL, Litigation Support	896	149		1,045
1CK3J76PB6	Monkey Business (NMS), FL	892	150		1,042
1CK3J67P00	Bubba (NMS), FL	870	157		1,027
1CK3J76PB9	Island Diver (NMS), FL	855	143		998
1CK3H05P00	Great Lakes D&D (NMS), FL	842	140		982
F8K3N03PSX	CSX Anacostia River Derailment, DC	838	142		980
1CK3J45P00	Sanctuaries E307 (noncase specific)	818	142		960
1CK3J75PB5	Marrone Houseboat (NMS), FL	751	126		877
17K3EC5P00	Indian River (Connectiv) Oil Spill, DE	716	118		834
1CK3J75PA1	Miss Ellen (NMS), FL	706	119		825
F8K3N03PSA	Washington Navy Yard, DC	704	119		823
F8K3N03P15	Nyanza Chemical Waste Dump, MA, Restoration	698	118		816
F8K3N03PNA	NASSCO/SW Marine Shipyard, CA	671	114		785
F8K3N03PDU	DuPont Beaumont, TX	670	109		779
F8K3N03P2F	Tulalip Landfill, WA	653	105		758
F8K3N03PKB	Palmer Barge Line, TX	651	105		756
17K3EF7P00	Foss Barge/Pt. Wells, WA	609	101		710
1CK3J42P00	20 Summers (NMS), FL	605	100		705
1CK3J45PB8	Baer Shart (NMS), FL	593	100		693
F8K3N03P07	IndustriPlex, MA	573	97		670
F8K3N03PHW	Commencement Bay, WA Hylebos Weyerhaeuser	560	93		653
F8K3N03PRH	Commencement Bay, WA Hylebos PRI	560	93		653
1CK3J03PP9	Special K (NMS), FL	556	96		652

TASK CODE	TASK DESCRIPTION	DIRECT	OTHER	INDIRECT	TOTAL
		LABOR	DIRECT		
		COSTS	COSTS	COSTS	
2CK3LTUP00	Tulalip Landfill, WA	552	91		643
1CK3J03PQ2	Sea Train (NMS), FL	513	85		598
17K3EE5P01	T/V Margara, Tallaboa, PR	504	92		596
F8K3N03PTE	Teledyne Ryan, San Diego, CA	503	84		587
2CK3L1BP00	Olympic Pipeline/Whatcom Cr., WA	480	79		559
17K3EB9P00	Beaver Creek Oil Spill, OR	469	78		547
17K3EK8P00	Hurricane Katrina, Modeling Workgroup	452	77		529
17K3EK5P00	Puget Sound Energy, Crystal Mountain, WA	451	74		525
2CK3M69PEP	Tampa Bay Oil Spill, FL, Restoration Ecological Proj. Oversight (Fwd funded)	410	68		478
F8K3N03PMS	Malone Services Company Swan Lake Plant, TX	409	69		478
F8K3N03PBP	BP Amoco/Dureco, DE	394	66		460
1CK3H01P00	NMS General Restoration Account	382	63		445
F8K3N03PL2	Atlantic Wood Industries, Inc., VA	381	64		445
1CK3J76PB1	Tarpon (NMS), FL	366	62		428
1CK3J80PA8	Dreifort/Op Freezer Burn (NMS), FL	362	623		985
F8K3N03PM7	LCP Chemicals Georgia, Inc., GA General	360	60		420
F8K3N03PQ9	Commencement Bay, WA Hylebos Subgroup 1	354	59		413
1CK3J76PA9	Grazi (NMS), FL	352	58		410
1CK3J75PA4	Easy Going (NMS), FL	326	54		380
F8K3N03PAC	Ashepoo Phosphate/Fertilizer Works, SC	314	57		371
1CK3G07P00	Bailey Waste Disposal, TX, Restoration	311	52		363
1CK3J75PA7	Dani (NMS), FL	308	52		360
F8K3N03PW2	Wyckoff Co./Eagle Harbor (Bainbridge Island), WA	281	45		326
F8K3N03PP3	Palmyra Atoll, UM	279	47		326
F8K3N03PRB	Duwamish River, WA, Seattle/Bluefields	278	47		325
2CK3L69PBU	Tampa Bay Oil Spill, FL, Restoration Beach Use (float)	274	44		318
1CK3J03P00	Mini 312 Damage Assessments	230	38		268
2CK3L28P00	Portland Harbor, OR	225	38		263
F8K3N03PHC	Commencement Bay, WA Hylebos Occidental	218	36		254
17K3EL4P00	Equinox/Mallard Well Blowout, LA	211	35		246
2CK3M7CP00	Fort Lauderdale Mystery Spill, FL, Restoration, General (Fwd funded)	210	34		244
F8K3N03PLA	Louisiana Regional Restoration Planning	209	35		244
F8K3E01PMC	Miscellaneous DARRP Case Charges	197	31		228
2CK3L29PZZ	Beaver Creek Oil Spill, OR, Restoration Nonrecoverable	195	33		228
1CK3J75PA9	OH9744DK (NMS), FL	192	33		225
1CK3J76PA8	Global Warming (NMS), FL	192	33		225
F8K3E01PS1	RTC 320, Carteret Oil Spill, NJ	192	33		225
1CK3J76PA6	Mar Vida (NMS), FL	183	30		213
2CK3L10PZZ	Apex Galveston Bay, TX, Nonrecoverable	172	29		201
2CK3L31P00	Wyckoff/Eagle Harbor (Bainbridge), WA	169	28		197
2CK3M36P00	Iron Mountain Mine, CA, Restoration (Fwd funded)	169	28		197
F8K3N03PPS	Duwamish River, WA, Port of Seattle NRD/Trustee	169	28		197
2CK3LF8PY5	Boeing Duwamish	168	28		196
2CK3L38P00	Liberty Industrial Finishing, NY	167	28		195
17K3EK6P00	Dalco Passage, ConocoPhillips, WA	165	28		193
1CK3J45PB4	Palmyra (NMS), FL	164	28		192

TASK CODE	TASK DESCRIPTION	DIRECT	OTHER	INDIRECT	TOTAL
		LABOR	DIRECT		
		COSTS	COSTS	COSTS	
1CK3J03PQ1	True Love (NMS), FL	160	27		187
F8K3N03PMM	Magic Marker, NJ	152	26		178
F8K3N03PN5	Ashland/Northern States Power Lakefront, WI	142	24		166
F8K3N03P3C	Koppers Company, Inc. (Newport Plant), DE	141	24		165
F8K3N03PV2	Powells Creek Lime Spill, VA	137	23		160
F8K3N03PG3	ExxonMobil Atlantic Phosphate Works, SC	120	19		139
2CK3L46PAD	Elliott Bay Phase I, WA, Restoration Admin (float)	112	18		130
F8K3N03P44	Quendall Terminals, WA	111	19		130
E8K3N03P1B	Weyerhaeuser Company Plymouth Wood Treating Plant, NC	110	19		129
F8K3N03PX6	Halaco Engineering Co., CA	110	19		129
2CK3M46PAD	Elliott Bay	108	18		126
1CK3J75PA6	Fat N Sassy (aka DO 1107468) (NMS), FL	103	17		120
1CK3J75PB2	Splash and Go (NMS), FL	93	15		108
F8K3N03PC2	Chalk Point Oil Spill, MD, Nonrecoverable	82	14		96
F8K3N03PMF	Suisun Bay/MBF, CA Assessment	82	14		96
F8K3N03PHR	Hudson River PCBs, NY, FOIA	79	13		92
F8K3N03P21	G.E. Pittsfield (Housatonic R.), MA	78	13		91
2CK3L88PRR	Mulberry Phosphate, FL, Restoration Riverine (float)	74	12		86
F8K3N03PAP	Agrifos Phosphoric Acid Spill, TX	72	12		84
F8K3E01PV1	Cargill Tampa Bay Acidic Water Spill, FL	66	9		75
1CK3J37P00	Jamie Ann (NMS), FL	65	10		75
2CK3LC3P00	Macalloy Corporation, SC, Restoration (general) (float)	65	10		75
2CK3M31P00	Wyckoff Co./Eagle Harbor (Bainbridge Island), WA, Restoration (Fwd funded)	56	9		65
F8K3N03PRP	RhonePoulenc, Inc./Zoecon Corp., CA	56	9		65
1CK3H58PER	Containers Emergency Response	55	9		64
2CK3M7CPDB	Fort Lauderdale Spill Restoration, Fort Lauderdale Shade Areas (Fwd funded)	52	9		61
2CK3M7CPDW	Fort Lauderdale Spill Restoration, JULSP Dune Walkovers (Fwd funded)	51	8		59
2CK3M7CPSP	Fort Lauderdale Spill Restoration, Broward County Sea Oat (Fwd funded)	51	8		59
F8K3N03PAG	Agrifos, Houston Ship Channel, Pasadena TX chemical release NRD/Trustee	49	8		57
F8K3N03P10	CibaGeigy Corp. (McIntosh Plant), AL, OU3	48	8		56
1CK3J76PB2	Why Knot (NMS), FL	42	7		49
E8K3N03PDS	Star Lake Lodge, TX	42	7		49
2CK3MCMP00	Cape Mohican, CA, RC/DARRP Restoration (Fwd funded)	41	6		47
17K3ED5P00	Luckenback Oil Spill, CA/Restoration	40	7		47
F8K3N03PMR	OTIS Air National Guard Base/Camp Edwards, MA	39	7		46
1CK3J75PB3	Say Whoa (NMS), FL	36	6		42
2CK3L52PZZ	Army Creek Landfill, DE, Nonrecoverable Restoration	29	5		34
F8K3N03P68	68th Street Dump/Industrial Enterprises, MD	28	5		33
2CK3M7CPVK	Fort Lauderdale Spill Restoration, Virginia Key Mangroves (Fwd funded)	27	5		32
F8K3N03PKL	Hurricane Katrina, Louisiana NRDA	27	5		32
1CK3J03PL9	Androw (NMS), FL	24	4		28
1RK3NE2P00	Oiled Birds	21	3		24
F8K3N03PLS	GAF Corp., NJ	19	3		22

<b>TASK CODE</b>	<b>TASK DESCRIPTION</b>	<b>DIRECT LABOR COSTS</b>	<b>OTHER DIRECT COSTS</b>	<b>INDIRECT COSTS</b>	<b>TOTAL</b>
F8K3E01P27	Duwamish River, WA	2			2
E8K3RJPPDU	DuPont Beaumont, TX	1			1
F8K3E01PY5	Duwamish River, WA	<u>1</u>			1
E8K3N03P3R	Portland Harbor, OR		4,080		4,080
E8K3N03P4E	St. Lawrence River at Massena, NY		1,264		1,264
F8K3N03PB3	Tex Tin Corporation, TX		1,125		1,125
1CK3FARPB1	Weyerhaeuser Plymouth Wood Treating, NC		414		414
E8K3E01PWR	Portland Harbor, OR		386		386
2CK3M28P00	Portland Harbor, OR		339		339
F8K3E01P35	Hudson River PCBs, NY		204		204
1CK3J75P00	Seagrass Groundings		13		13
2CK3M47P02	Equinox/Mallard Well Blowout, LA		<u>5</u>		<u>5</u>
	<b>Total</b>	<b><u>\$1,008,424</u></b>	<b><u>\$246,496</u></b>	<b><u>\$1,151,631</u></b>	<b><u>\$2,406,551</u></b>

**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES  
FISCAL YEAR 2008 COSTS BY OBJECT CLASS**

<b>OBJECT CLASS</b>	<b>DESCRIPTION</b>	<b>DIRECT LABOR COSTS</b>	<b>OTHER DIRECT COSTS</b>	<b>INDIRECT COSTS</b>	<b>TOTAL</b>
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$629,156		\$570,791	\$1,199,947
1160	Leave Surcharge Full-Time Permanent Appointments	142,936		129,156	272,092
1180	Credit Hours Earned	15,524		29,546	45,070
1210	Employer's Contribution Surcharge	<u>220,808</u>		201,620	422,428
2140	Expenses Related To Domestic Travel - Paid to Traveler		35,692	19,976	55,668
2143	Expenses Related To Domestic Travel - Paid to Vendors		38,439	8,775	47,214
2213	All Other Transportation of Things		133	1,405	1,538
2319	Rental Payments to GSA		70,941	65,656	136,597
2336	Telecommunications Data/Network Services			676	676
2337	Telecommunications (Utility) FTS Services			506	506
2338	Telecommunications (Utility) Local Services			1,334	1,334
2526	Other Training by University or Other Non-Federal Source			913	913
2527	Miscellaneous Contractual Services Not Otherwise Classified		3,376	1,516	4,892
2533	Training by Office of Personnel Management and Other Federal Agencies			55	55
2618	Purchases of ADP Supplies			741	741
2619	Purchases (All Other)		236	25,760	25,996
2628	General Office Supplies			1,909	1,909
3123	Non-Capitalized ADP and Telecommunications Equipment			826	826
9876	General Support (NOAA)		<u>97,679</u>	<u>90,470</u>	<u>188,149</u>
	<b>Total</b>	<b><u>\$1,008,424</u></b>	<b><u>\$246,496</u></b>	<b><u>\$1,151,631</u></b>	<b><u>\$2,406,551</u></b>