

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2007 INDIRECT COST RATE**

Cotton & Company LLP
Auditors • Advisors
635 Slaters Lane, 4th Floor
Alexandria, Virginia 22314
703.836.6701
703.836.0941, fax
www.cottoncpa.com



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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2007 INDIRECT COST RATE**

CONTENTS

Section	Page
Background	1
Financial Management System	1
Indirect Cost Allocation Methodology	2
Exhibit: Fiscal Year 2007 Indirect Cost Rate	5
Schedule 1: Fiscal Year 2007 Costs by Task Number	6
Schedule 2: Fiscal Year 2007 Costs by Object Class	15

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT, REMEDIATION, AND RESTORATION PROGRAM
OFFICE OF RESPONSE AND RESTORATION
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 Response and Restoration (OR&R) indirect costs incurred on damage assessment, remediation, and restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Cotton & Company's review of Fiscal Year (FY) 2007 costs and development of an indirect cost rate. This document presents OR&R'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 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 Response Program (DARRP). DARRP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance releases 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: OR&R within the National Ocean Service; Office of General Counsel for Natural Resources (GCNR); and Restoration Center (RC) within the National Marine Fisheries Service.

OR&R has two divisions: the Emergency Response Division (ERD) and the Assessment and Restoration Division (ARD). ERD facilitates spill prevention, preparedness, response, and restoration. It supports oil and chemical spill responses in U.S. coastal waters. ARD protects and restores coastal natural resources injured by hazardous substances. ARD performed DARRP work in FY 2007.

FINANCIAL MANAGEMENT SYSTEM

OR&R 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. OR&R's FY 2007 costs were accumulated under FMC 1012. DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. OR&R tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

OR&R 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.
- 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's 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 OR&R's FY 2007 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2007 OR&R cost transactions and performed tests to verify the completeness and accuracy of these downloads.

- Identified costs incurred on DARRP tasks with the assistance of OR&R personnel.
- Identified task codes as direct, indirect or non-allocable. We then 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 OR&R 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 costs. We included those costs allocable to indirect labor in the indirect cost pool.
- I.M. Systems Group, Inc. (IMSG), a commercial contractor, performed damage assessment and restoration work that benefited OR&R tasks. IMSG personnel work in NOAA offices and are supervised by NOAA staff. We obtained IMSG time reports and calculated the cost of all direct time spent on DARRP tasks. We included the direct IMSG labor costs in the direct labor base.
- We identified OR&R indirect costs that benefit all divisions, such as those incurred by the OR&R Business Services Group (BSG). We pooled these costs and calculated the amount allocable to the ERD. We excluded those costs from the indirect cost pool, because ERD costs are not included in the indirect cost rate base.
- We excluded from the indirect cost pool all OR&R tasks that did not benefit the DARRP program, or for which the benefit to the DARRP program could not be measured. We also excluded the cost of several indirect activities that only benefited a small number of DARRP cases. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.

The resulting indirect cost rate includes only allocable indirect costs for DARRP work performed by ARD in FY 2007, and should be used to recover the indirect costs of those activities.

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.

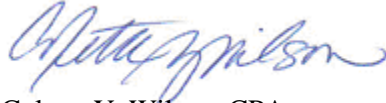
It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities. We calculated the FY 2007 indirect cost rate with ARD direct labor costs as a base. We included direct labor costs for IMSG in the base, because these costs have the same relationship to the indirect cost pool as NOAA direct labor costs.

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 OR&R's financial statements or its indirect cost rate. The

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 RESPONSE AND RESTORATION
FISCAL YEAR 2007 DARRP INDIRECT COST RATE
(EXCLUDING ERD)**

Indirect Costs	\$5,186,216
Less:	
BSG and OR&R Costs Allocable to ERD	\$ (480,986)
Management and Support Costs Allocable to Non-Direct Activities	(1,081,234)
Management and Support Costs Allocable to Superfund Activities	<u>(739,543)</u>
Net Indirect Costs	<u>\$2,884,453</u>
Direct Labor Costs	<u>\$1,864,285</u>
Indirect Cost Rate	<u>154.72%</u>

SCHEDULE 1

OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2007 COSTS BY TASK NUMBER

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3RGAP00	General Management & Admin. Support			\$792,636	\$792,636
E8K3RNAP00	DARRP Management & Admin. Support			605,392	605,392
1CK3F01P00	General Management & Admin. Support			604,708	604,708
E8K3RH2P00	HQ General Support - Habitat (54%)			510,211	510,211
E8K3RH3P00	HQ General Support - Response (46%)			385,184	385,184
D8K3RBGP00	General Management and Support - OR&R BSG Base			415,926	415,926
E8K3N03P00	ARD - General - all regions			221,189	221,189
E8K3EGAP00	General Management & Admin. Support			199,764	199,764
E8K3RJPP00	ARD base			180,922	180,922
E8K3RGTP00	ARD - General Training and Workshops			171,503	171,503
E8K3RAPP04	DARRP Program Policy & Development			134,142	134,142
E8K3ENAP00	DARRP Management & Admin. Support			124,015	124,015
E8K3RGRP00	General Research and Methods Development			123,304	123,304
E8K3RBNP00	DARRP Management & Admin. Support			109,874	109,874
D8K3RJPP00	ARD base			105,470	105,470
E8K3RB2PDM	DARRP Management & Admin. Support			70,873	70,873
E8K3RKTP00	ARD - DARRP Training			49,821	49,821
E8K3R01P00	Headquarters Staff Support			32,654	32,654
D8K3RGAP00	General Management & Admin Support			43,954	43,954
E8K3E01P00	General Management & Admin. Support			39,677	39,677
E8K3E01P04	DARRP Program Policy & Development			27,627	27,627
1CK3F04P00	DARRP Program Policy & Development			27,439	27,439
E8K3E01PNT	DARRP Training			21,872	21,872
E8K3E01PGT	General Training and Non-case Workshops			20,199	20,199
E8K3RB2PTR	General Training and Non-case Workshops (Habitat 54%)			15,992	15,992
E8K3RB3PTR	General Training and Non-case Workshops (Response 46%)			14,447	14,447
1CK3F01PTR	General Training and Non-case Workshops			13,923	13,923
E8K3EGRP00	General Research and Methods Development			13,652	13,652
E8K3RJPPWS	ARD Watershed Projects			13,324	13,324
E8K3RBDP00	DARRP General Management and Administration			12,256	12,256
1CK3G06P00	ARD Restoration (DARRF)			11,135	11,135
C8K3N03P00	ARD - General - all regions			10,651	10,651
E8K3RBSP04	DARRP Program Policy & Development			9,661	9,661
E8K3RB4P00	General Training and Non-case Workshops (Habitat 54%)			7,236	7,236
E8K3RJPPTR	Training - ARD			7,006	7,006
E8K3RB5P00	General Training and Non-case Workshops (Response 46%)			6,161	6,161
E8K3RDTPGT	General Training and Non-case Workshops			5,411	5,411
1CK3F01PGT	Non-case - Training			5,050	5,050
D8K3R01P00	Headquarters Staff Support			4,646	4,646
1CK3F02P00	Rapid Assessment Program			3,442	3,442
1CK3GLBP00	BSG - DARRF			2,957	2,957
C8K3RBGP00	General Management and Support - OR&R BSG Base			2,221	2,221
E8K3RH2PTR	HQ Training (Habitat, 54%)			1,414	1,414
E8K3RH3PTR	HQ Training (Response, 46%)			1,250	1,250

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3RBGP00	General Management & Admin. Support			1,111	1,111
D8K3RKTP00	ARD - DARRP Training			1,110	1,110
C8K3RAPP00	Damage Assessment Program			985	985
D8K3RNAP00	DARRP Management & Admin. Support			945	945
D8K3RAPP04	DARRP Program Policy & Development			730	730
D8K3RGTP00	ARD - General Training and Workshops			541	541
D8K3RGRP00	General Research and Methods (DAC/CPRD)			452	452
E8K3RDTPNT	DARRP Training			423	423
E8K3N03PTR	Training - ARD			420	420
D8K3RDTPNT	DARRP Training			240	240
D8K3RDTPGT	General Training and Non-case Workshops			191	191
D8K3RBDP00	General Management and Support			184	184
E8K3RAPPFF	FOIA Requests, non case specific			139	139
D8K3RDTP00	General Training - DAC			63	63
E8K3RAPPHQ	HQ Staff Support			42	42
C8K3E04P00	Program Policy Work			<u>(1,551)</u>	(1,551)
E8K3RVEP00	Vieques Naval Facility, PR	\$173,575	\$4		173,579
E8K3RDHP00	Vieques Naval Facility, PR	138,324	79,058		217,382
E8K3RAPPMC	Miscellaneous DARRP Case Charges	73,860	691		74,551
17K3EJ6P00	CITGO Refinery, Calcasieu River, LA	68,434	313,531		381,965
E8K3RJPP4E	St. Lawrence River - ALCOA, NY	61,893			61,893
E8K3RAPP08	Commencement Bay, WA	60,197			60,197
17K3EF5P00	Cape Flattery Grounding, HI	57,562	5,312		62,874
E8K3RJPPX1	LCP Chemicals Georgia, Inc., GA	56,921			56,921
1CK3G11P00	Portland Harbor, OR	51,440	4,987		56,427
17K3EG3P00	Buzzards Bay/Bouchard 120, MA	49,147	102,532		151,679
2CK3M8CP00	Montrose Chemical Corp., CA	47,136			47,136
E8K3RJPP27	Palmerton Zinc Pile, PA	46,003			46,003
E8K3RAPPV1	Cargill Tampa Bay Acidic Water Spill, FL	44,180	513		44,693
17K3EF8P00	Athos I, Delaware River, NJ	37,786	88,637		126,423
E8K3RJPP1B	Weyerhaeuser Company Plymouth Wood Treating Plant, NC	35,146	663		35,809
1CK3GWSP00	Anacostia Watershed	34,829	3,044		37,873
E8K3RJPP84	Hudson River PCBs, NY	34,794	102		34,896
17K3EF9P00	Selendang Ayu Oil Spill, AK	27,129	5,418		32,547
17K3EE5P00	T/V Margara, Tallaboa, PR	23,797	23,255		47,052
E8K3RJPP5D	Duwamish River, WA	22,681			22,681
E8K3RJPP3R	Portland Harbor, OR	22,666	438		23,104
E8K3RJPPBN	Diamond Alkali Co. (Passaic River), NJ	22,483	435		22,918
E8K3RJPP7Y	Duwamish River, WA	21,863	15		21,878
E8K3RJPPSS	Selby Slag, CA	21,315			21,315
2CK3M8CPF1	Montrose Chemical Corp., CA	19,434			19,434
17K3N11P00	Hanford, WA	19,090	5,181		24,271
E8K3RAPP09	Commencement Bay, WA	18,905			18,905
1CK3G10P00	DuPage River Restoration, IL	18,853	8,992		27,845
E8K3N03P3R	Portland Harbor, OR	16,800	265		17,065
1CK3G08P00	G.E. Pittsfield (Housatonic R.), MA	16,702	4,336		21,038
E8K3N03PBN	Diamond Alkali Co. (Passaic River), NJ	16,029			16,029
17K3EJ3P00	TB DBL 152, LA	15,683	895		16,578
E8K3RJPPG3	Exxon-Mobil Atlantic Phosphate Works, SC	15,532			15,532

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
17K3EH4P00	Castro Cove/ChevronTexaco Oil Spill, CA	14,227	115		14,342
E8K3RJPPB1	Ciba-Geigy Corp. (McIntosh Plant), AL	13,461			13,461
E8K3RAPDP	Dalco Passage, ConocOPhilips, WA	13,412			13,412
E8K3E01PMC	Miscellaneous DARRP Case Charges	13,178			13,178
E8K3RJPPCM	Commencement Bay, WA	12,368	15		12,383
E8K3N03P84	Hudson River PCBs, NY	12,227	2,001		14,228
E8K3RJPPWK	Outboard Marine Corp. (Waukegan Harbor), IL	11,907			11,907
E8K3RAPPLA	Louisiana Regional Restoration Planning	11,561			11,561
E8K3RJPP8T	Portland Harbor, OR	11,550			11,550
E8K3RJPPBD	Apra Harbor Naval Complex, Guam	11,201			11,201
E8K3RAPPY5	Duwamish River, WA	10,289			10,289
E8K3RJPPHB	Hawaii Brownfields, HI	10,072			10,072
E8K3RJPPM7	LCP Chemicals Georgia, Inc., GA	9,774			9,774
E8K3RJPP10	Ciba-Geigy Corp. (McIntosh Plant), AL	9,646			9,646
E8K3E01PVE	Vieques Naval Facility, PR	9,394			9,394
E8K3RJPP9B	Allied Paper, Inc./Portage Creek/Kalamazoo River, MI	9,229			9,229
E8K3RJPPC7	Ventron/Velsicol, NJ	8,553	135		8,688
E8K3RJPPBT	Bayou Trepagnier, LA	8,029			8,029
17K3EK4P00	Bayou Perot, Expert Oil Well Blowout, LA	7,839	385		8,224
E8K3RJPPPN	Diamond Alkali Co. (Passaic River), NJ	7,771			7,771
E8K3RJPPGB	Greens Bayou (GB Biosciences), TX	6,998			6,998
E8K3RJPP46	Ashtabula River and Harbor, OH	6,602	492		7,094
E8K3N03PGB	Greens Bayou (GB Biosciences), TX	6,181	1,359		7,540
2CK3MSJPAR	Berman Oil Spill, PR	6,057			6,057
17K3EJ8P00	International Petroleum Corp., Christina River Oil Spill, DE	5,793	343		6,136
2CK3M8GP00	Montrose Chemical Corp., CA	5,674			5,674
E8K3RJPPHP	HAWAII PSC	5,519			5,519
E8K3RJPPF3	ExxonMobil-Swift Agrichem, SC	5,503			5,503
E8K3RJPPST	ExxonMobil-Stono Phosphate, SC	5,503			5,503
E8K3E01PV1	Cargill Tampa Bay Acidic Water Spill, FL	5,243			5,243
E8K3RJPP8C	Foote Mineral Co., PA	5,221			5,221
E8K3RJPPVC	ExxonMobilPort of Baldwin, SC	5,174			5,174
E8K3RJPP09	102nd Street Landfill (Hooker), NY	5,104			5,104
E8K3N03P5D	Duwamish River, WA	4,974			4,974
1BK3R2PP00	Poplar Point Nursury, DC	4,655			4,655
17K3EE5PDA	T/V Margara, Tallaboa, PR	4,478			4,478
E8K3RJPPCC	Castro Cove/Chevron Richmond, CA	4,458			4,458
2CK3L14P00	Blackbird Mine, ID	4,053			4,053
17K3EC5P00	Indian River (Connectiv) Oil Spill, DE	4,018	165		4,183
E8K3N03PX1	LCP Chemicals Georgia, Inc., GA	3,994			3,994
E8K3RAPPW7	Newtown Creek Oil Spill, NY	3,956	233		4,189
2CK3MH1P42	Exxon Valdez, AK	3,810			3,810
2CK3M8EP00	Montrose Chemical Corp., CA	3,619			3,619
2CK3LSJPBE	Berman Oil Spill, PR	3,580			3,580
E8K3RJPPF7	Newport Naval Education & Training Center, RI	3,529			3,529
E8K3RJPPSA	Washington Navy Yard, DC	3,416			3,416
EKK3RDCPLA	Hurricane Katrina	3,408			3,408
E8K3RAPPGL	Great Lakes Region NRDA	3,373			3,373
17K3EK6P00	Dalco Passage, ConocOPhilips, WA	3,308			3,308

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3RJPP3C	Koppers Company, Inc. (Newport Plant), DE	3,094			3,094
E8K3RJPPDS	Star Lake Lodge, TX	3,061			3,061
1RK3N05PGP	Georgia Pacific Mill, Fort Bragg, CA	2,874			2,874
E8K3RJPPPA	Chevron Pascagoula Refinery, MS	2,846			2,846
E8K3RJPPKH	Bayou Verdine, LA	2,653			2,653
E8K3RJPPZ2	Yeoman Creek Landfill, IL	2,576			2,576
E8K3RJPP2E	Tulalip Landfill, WA	2,512			2,512
E8K3N03P4E	St. Lawrence River - ALCOA, NY	2,484			2,484
E8K3RAPPVE	Vieques Naval Facility, PR	2,440			2,440
2CK3M8CPB1	Montrose Chemical Corp., CA	2,399			2,399
17K3EB9P00	Beaver Creek Oil Spill, OR	2,398			2,398
E8K3RJPPAG	Agrifos, Houston Ship Channel, TX NRD	2,290			2,290
E8K3N03PKH	Bayou Verdine, LA	2,269			2,269
17K3EJ5P00	Bermuda Islander, Delaware Bay, NJ	2,131			2,131
E8K3N03P3C	Koppers Company, Inc. (Newport Plant), DE	2,104			2,104
17K3EK5P00	Puget Sound Energy, Crystal Mountain, WA	2,057			2,057
E8K3RJPPG6	New London Submarine Base, CT	1,999			1,999
E8K3N03PRW	RhonEPoulenc RCRA Site, WA	1,913			1,913
E8K3RAPP06	Commencement Bay, WA	1,902	15		1,917
17K3EE2P00	Evergreen/Cooper River, SC	1,876			1,876
2CK3M8BP00	Montrose Chemical Corp., CA	1,782			1,782
E8K3RJPPTE	Teledyne Ryan, San Diego, CA	1,731			1,731
E8K3RJPPN5	Ashland/Northern States Power Lakefront, WI	1,684			1,684
EKK3RDPCPSN	Hurricane Katrina	1,576			1,576
17K3ED5P00	Luckenbach Oil Spill, CA	1,568			1,568
E8K3RJPPRP	RhonEPoulenc, Inc./Zoecon Corp., CA	1,519			1,519
E8K3RJPPP2	DuPont Newport Landfill, DE	1,478			1,478
EKK3RDPCPE	Hurricane Katrina	1,451			1,451
E8K3N03PKB	Palmer Barge Line, TX	1,435			1,435
E8K3RAPP45	St. Lawrence River at Massena Area of Concern, NY	1,412			1,412
E8K3RJPP6L	Koppers Co., Inc. (Charleston Plant), SC	1,393			1,393
E8K3RJPPAT	Allied Terminals Inc., Charleston SC	1,295			1,295
E8K3RAPP5R	Commencement Bay, WA	1,290			1,290
E8K3RJPPX6	Halaco Engineering Co., CA	1,281			1,281
E8K3RJPPKB	Palmer Barge Line, TX	1,224			1,224
D8K3RJPPSS	Selby Slag	1,216			1,216
E8K3RJPP26	Montrose Chemical Corp., CA	1,190			1,190
E8K3RJPPZE	Zeneca, CA	1,180			1,180
E8K3N03PDS	Star Lake Lodge, TX	1,167	319		1,486
17K3EK3P00	Barataria Bay, Exxon Mobil, LA	1,142			1,142
E8K3N03PC7	Ventron/Velsicol, NJ	1,119	293		1,412
E8K3N03PKJ	Bayou d'Inde, LA	1,102			1,102
E8K3RJPP2C	Applied Environmental Services (Shore Realty), NY	1,100			1,100
E8K3RJPPR3	Portsmouth Naval Shipyard, ME	1,073			1,073
E8K3RJPPKD	Matteo & Sons, Inc., NJ	1,065	170		1,235
E8K3RJPP34	Whitehouse Oil Pits, FL	1,027	72		1,099
17K3EH9P00	Casitas grounding, HI	993			993
17K3NN3P00	Agrifos, Houston Ship Channel, Pasadena TX	992			992
E8K3RJPP3T	Liberty Industrial Finishing, NY	942			942
E8K3N03PDU	DuPont Beaumont, TX	932	294		1,226

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3N03P1B	Weyerhaeuser Company Plymouth Wood Treating Plant, NC	922			922
E8K3RAPPR7	Commencement Bay, WA	915			915
E8K3RJPPHG	Holyoke Gas Works, MA	858			858
17K3EJ4P00	Irving Oil, Chelsea Creek, MA	855	94		949
2CK3M8CPS1	Montrose Chemical Corp., CA	853			853
E8K3RJPPF6	Davisville Naval Construction Battalion Center (NCBC), RI	846			846
E8K3RAPQ7	Commencement Bay, WA	841			841
2CK3M8QP00	Montrose Chemical Corp., CA	829			829
E8K3RJPLL2	Atlantic Wood Industries, Inc., VA	803			803
E8K3RAP07	Commencement Bay, WA	784			784
E8K3E01P08	Commencement Bay, WA	761	3		764
17K3EG1P00	Lake Washington Pipeline Spill, LA	756			756
E8K3RJPPBC	Portland Harbor, OR	709			709
2CK3L17P00	Raymark Industries Inc., CT	691			691
1CK3G06P3U	Forest Glen Mobile Home Subdivision, NY	687			687
E8K3RJPP5G	USDOJ Charleston Harbor Site, SC	680			680
17K3EF7P00	Foss Barge/Pt. Wells, WA	668			668
E8K3RJPPRM	Island End River, MA	663			663
E8K3RJPPF9	Macalloy Corporation, SC	658			658
E8K3RJPP54	St. Julien's Creek Annex (U.S. Navy), VA	630			630
E8K3RJPPW4	St. Louis River (Interlake), MN	625			625
E8K3RAPPGM	Commencement Bay, WA	579			579
E8K3RJPPGU	Naval Construction Battalion Center, Gulfport MS	578			578
D8K3RAPPMC	Miscellaneous DARRP Case Charges	553			553
E8K3N03PB1	Ciba-Geigy Corp. (McIntosh Plant), AL	547	49		596
17K3EF6P00	Mendicant Island Oil Spill, LA	545			545
E8K3RJPPDU	DuPont Beaumont, TX	540			540
2CK3M8PP00	Montrose Chemical Corp., CA	538			538
17K3EJ1P00	Exxon Mobil/West Champagne Bay, LA	515			515
1CK3G13P00	Clark/Chevron Port Arthur, TX	474			474
EKK3RKAPLA	Hurricane Katrina	471			471
E8K3RJPPB3	Tex Tin Corporation, TX	459			459
E8K3RJPPBG	B.F. Goodrich, San Diego, CA	436			436
2CK3M8AP00	Montrose Chemical Corp., CA	394			394
E8K3RJPP06	Spectron, Inc., MD	386			386
E8K3E01PLA	Louisiana Regional Restoration Planning	378	155		533
2CK3M8FP00	Montrose Chemical Corp., CA	330			330
2CK3MSJP01	Berman Oil Spill, PR	330			330
E8K3E01P45	St. Lawrence River at Massena Area of Concern, NY	325			325
E8K3RAPPDF	Duwamish River, WA	312			312
E8K3RJPPKG	Jacksonville Electric Authority (JEA) Kennedy Generating Station, FL	311			311
E8K3RB2PB1	Ciba-Geigy Corp. (McIntosh Plant), AL	310			310
D8K3RJPPR3	Portsmouth Naval Shipyard	307			307
17K3EK9P00	Guayanilla Mystery Spill, PR	306			306
1CK8C09P00	Charles-George Reclamation Trust Landfill, MA	304			304
E8K3RJPP04	Kin-Buc Landfill, NJ	297			297
E8K3N03P54	St. Julien's Creek Annex (U.S. Navy), VA	287			287
D8K3RJPP1B	Roanoke River - Albemarle Sound	283			283
E8K3RJPP71	Brio Refining/Dixie Oil (Brio/Dixie), TX	280			280

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1CK3G07P00	Bailey Waste Disposal, TX	273			273
E8K3N03PKD	Matteo & Sons, Inc., NJ	256			256
E8K3RB2P1B	Weyerhaeuser Company Plymouth Wood Treating Plant, NC	247			247
E8K3N03PMS	Malone Services Company - Swan Lake Plant, TX	244			244
E8K3RJPPCA	Montrose Chemical Corp., CA	230			230
17K3EJ7P00	Savannah River Mystery Spill, GA	221			221
E8K3RJPPGN	Great Lakes Naval Training Center, IL	221			221
E8K3RJPPGZ	Cornell Dublier Electronics, Inc., NJ	215			215
1CK3G20P17	Forest Glen Mobile Home Subdivision, NY	193			193
1CK3F01P26	Palmerton Zinc Pile, PA	188	668		856
E8K3RB2PV1	Cargill Tampa Bay Acidic Water Spill, FL	185			185
E8K3RJPP65	Fox River/Green Bay, WI	183			183
E8K3RJPPX4	Sheboygan Harbor & River, WI	180			180
E8K3N03PBT	Bayou Trepagnier, LA	178			178
D8K3RJPPKB	Palmer Barge	168			168
2CK3M8CPP1	Montrose Chemical Corp., CA	161			161
E8K3N03P6L	Koppers Co., Inc. (Charleston Plant), SC	154			154
E8K3RJPPHA	Hamilton AFB, CA	153			153
E8K3E01P97	Agrifos Phosphoric Acid Spill, TX	152			152
E8K3RJPPCH	Clark/Chevron Port Arthur, TX	151			151
2CK3LC3PCB	Macalloy Corporation, SC	147			147
E8K3RJPPLS	GAF Corp., NJ	146			146
2CK3L88PEW	Mulberry Phosphate, FL	136			136
2CK3M8JP00	Montrose Chemical Corp., CA	124			124
2CK3M8KP00	Montrose Chemical Corp., CA	124			124
E8K3RAPPRE	Romic East Palo Alto, CA	124			124
E8K3RB2PKB	Palmer Barge Line, TX	123			123
17K3EE6P00	Chevron Facility Oil Spill, Sewarren, NJ	121			121
1CK3JLSPL9	Androw (NMS), FL	116			116
1CK3G12P00	Brio Refining/Dixie Oil (Brio/Dixie), TX	114			114
D8K3RJPPAT	Allied Terminals	108			108
E8K3RJPPH3	Raymark Industries Inc., CT	104			104
E8K3N03P27	Palmerton Zinc Pile, PA	99	93		192
E8K3RJPPB6	Olin Corp. (McIntosh Plant), AL	99			99
D8K3RJPP9B	Allied Paper, Inc.	96	241		337
1CK3J03PP9	Special K (NMS), FL	86			86
1CK3J03PQ2	Sea Train (NMS), FL	86			86
EKK3RKAPCE	Hurricane Katrina	84			84
D8K3RJPPP2	Dupont Newport	78			78
E8K3RNRPF9	Macalloy Corporation, SC	75			75
E8K3RJPP2B	Mattiace Petrochemical Co. Inc., NY	74			74
E8K3RJPP56	Combe Landfill South, NJ	74			74
D8K3RJPP46	Ashtabula Trustee	71			71
E8K3N03PPT	Portland Harbor, OR	71			71
1CK3J75PA8	Lucky One (NMS), FL	70			70
2CK3L1BP00	Olympic Pipeline/Whatcom Cr., WA	62			62
17K3EE4P00	Conoco Phillips - Rahway River, NJ	61			61
EKK3RDCPBS	Hurricane Katrina	60			60
1CK3J75PA7	Dani (NMS), FL	58			58

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1CK3J75PA9	OH9744DK (NMS), FL	58			58
1CK3J75PB6	Kristal (NMS), FL	58			58
1CK3J42P00	20 Summers (NMS), FL	56			56
E8K3RJPPNG	Jacksonville Electric Authority (JEA) Northside Generating Station, FL	56			56
E8K3RJPPSR	Star Lake Canal, TX	56			56
17K3ED3P00	Mosquito Bay Oil Spill, LA	52			52
E8K3RAPPOC	Commencement Bay, WA	47			47
1CK3J75PA6	Fat N Sassy (aka DO 1107468) (NMS), FL	44			44
1CK3J75PB2	Splash and Go (NMS), FL	44			44
1CK3G18P00	Tex Tin Corporation, TX	43	230		273
E8K3N03P09	102nd Street Landfill (Hooker), NY	38			38
E8K3N03PSS	Selby Slag, CA	38			38
E8K3E01P4N	Lake Barre, LA	30			30
1CK3J03PM6	Spencer's Toy (NMS), FL	29			29
1CK3J45PB6	DL6236X (NMS), FL	29			29
1CK3J45PB8	Baer Shart (NMS), FL	29			29
1CK3J75PA3	Just Perfect (NMS), FL	29			29
E8K3N03PST	ExxonMobil-Stono Phosphate, SC	29			29
E8K3RAPP2F	Hudson River PCBs, NY	28			28
D8K3RJPPN5	Ashland NSP Lakeshore	24			24
18K3RRDP00	Detriot River Restoration		175,840		175,840
18K3RLAP00	Louisiana Regional Restoration Planning		126,209		126,209
1CK8A8BP88	Montrose Chemical Corp., CA		97,543		97,543
1RK3EJ6P00	CITGO Refinery, Calcasieu River, LA		96,509		96,509
1CK8A33P00	Diamond Alkali Co. (Passaic River), NJ		93,586		93,586
1CK8A35P00	Hudson River PCBs, NY		88,369		88,369
D8K3RVEP00	Vieques Naval Facility, PR		86,464		86,464
1CK3GVEP00	Vieques Naval Facility, PR		56,263		56,263
1RK3EE1P00	Montrose Chemical Corp., CA		51,139		51,139
1RK3EG3P00	Buzzards Bay/Bouchard 120, MA		33,683		33,683
C8K3RVEP00	Vieques Naval Facility, PR		33,013		33,013
1CK3FNRPC2	Chalk Point Oil Spill, MD		21,241		21,241
1RK3EF8P00	Athos I, Delaware River, NJ		15,082		15,082
1CK8A20PX1	LCP Chemicals Georgia, Inc., GA		12,822		12,822
1RK3N09P8R	Cannelton Industries, MI		11,988		11,988
1CK8A57P00	Calcasieu Estuary, LA		9,435		9,435
1CK8A06P00	Commencement Bay, WA		7,866		7,866
1RK3EF5P00	Cape Flattery Grounding, HI		7,803		7,803
1CK3F01PV1	Cargill Tampa Bay Acidic Water Spill, FL		6,416		6,416
1CK8A09P00	Commencement Bay, WA		4,630		4,630
1CK3F08P00	Commencement Bay, WA		4,194		4,194
1CK3F03P03	Mini 312 NRDA		4,003		4,003
1RK3N07PM4	Eppinger and Russell, Elizabeth River, VA		3,921		3,921
1CK8A27P00	Duwamish River, WA		2,945		2,945
1CK3FTRP00	Ciba-Geigy Corp. (McIntosh Plant), AL		2,382		2,382
D8K3RAPPVE	Vieques Naval Facility, PR		2,016		2,016
E8K3E01P06	Commencement Bay, WA		1,955		1,955
E8K3N03P7Y	Duwamish River, WA		1,946		1,946
E8K3N03PCM	Commencement Bay, WA		1,946		1,946

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1RK3EE5P00	T/V Margara, Tallaboa, PR		1,626		1,626
1CK3F01PW6	Weyerhaeuser Company Plymouth Wood Treating Plant, NC		1,523		1,523
1CK8A32P00	Commencement Bay, WA		1,522		1,522
E8K3N03P89	Poplar Point Nursury, DC		1,164		1,164
E8K3E01PX1	LCP Chemicals Georgia, Inc., GA		1,128		1,128
E8K3N03PEG	Pensacola Naval Air Station, FL		1,109		1,109
1CK3F01PCG	Ciba-Geigy Corp. (McIntosh Plant), AL		1,092		1,092
1CK8A20P00	LCP Chemicals Georgia, Inc., GA		1,064		1,064
1CK3F01PNQ	Keesler Air Force Base, MS		1,051		1,051
D8K3RAPP6G	Ciba-Geigy Corporation		1,037		1,037
1CK3F01PW1	Greens Bayou (GB Biosciences), TX		879		879
1CK3F01PNP	Pensacola Naval Air Station, FL		730		730
E8K3N03PD4	Tyndall Air Force Base, Panama City, FL		698		698
D8K3RAPPW6	Weyerhaeuser Company		596		596
E8K3N03PBC	Portland Harbor, OR		593		593
1CK3FCKP00	Hurricane Katrina		581		581
1CK3F01PST	Star Lake Lodge, TX		574		574
E8K3N03PJ7	Raleigh Street Dump, Tampa, FL		564		564
E8K3N03PP9	McCormick & Baxter Creosoting Co. (Portland Plant), OR		533		533
1CK3F01PHB	Portland Harbor, OR		431		431
1CK3F01PLL	Bayou Verdine, LA		392		392
D8K3RAPP33	Diamond Alkali Co		346		346
1CK3F01PDT	DuPont Beaumont, TX		336		336
1CK3F01PSL	Star Lake Canal, TX		319		319
1CK3F01PBH	Patrick Bayou, TX		289		289
E8K3N03PM4	Eppinger and Russell, Elizabeth River, VA		289		289
E8K3RAPP6G	Ciba-Geigy Corp. (McIntosh Plant), AL		281		281
1RK3N11P00	Hanford, WA		237		237
E8K3N03P46	Ashtabula River and Harbor, OH		204		204
E8K3N03PG3	Exxon-Mobil Atlantic Phosphate Works, SC		189		189
1CK8A23P00	Koppers Co., Inc. (Charleston Plant), SC		183		183
1CK3F01PBD	Bayou d'Inde, LA		145		145
E8K3N03P6P	Centredale Manor, RI		137		137
1CK3F01PGZ	Malone Services Company - Swan Lake Plant, TX		133		133
1CK3F01PBT	Bayou Trepagnier, LA		127		127
1RK3EH4P00	Castro Cove/Chevron Texaco Oil Spill, CA		112		112
D8K3RJPPGB	Greens Bayou		108		108
1CK3F01PAT	Atlas Tack Corp., MA		104		104
1CK3F01PW7	Newtown Creek Oil Spill, NY		101		101
E8K3RB2PBS	Bethlehem Steel, Sparrows Point, MD		100		100
D8K3RAPPRE	Romic East Palo Alto, CA		85		85
1RK3EJ4P00	Irving Oil, Chelsea Creek, MA		81		81
E8K3N03P34	Whitehouse Oil Pits, FL		57		57
D8K3RAPP32	Commencement Bay, WA		40		40
1RK3N07P00	Washington Navy Yard, DC		28		28
17K3NM8P00	Bayou Perot, Expert Oil Well Blowout, LA		18		18
D8K3RAPP6C	Commencement Bay, WA		13		13
E8K3E01P27	Duwamish River, WA		9		9
E8K3E01P32	Commencement Bay, WA		9		9

TASK NUMBER	TASK DESCRIPTION	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3E01P35	Hudson River PCBs, NY		9		9
E8K3E01PDP	Dalco Passage, Conoco-Philips, WA		6		6
1RK3EG5P00	LA-Shell/North Pass		1		1
1RK3EF9P00	Selendang Ayu Oil Spill, AK		(428) ¹		(428)
1CK3F01PLA	Louisiana Regional Restoration Planning		(7,665) ¹		(7,665)
	Total	<u>\$1,864,285</u>	<u>\$1,732,342</u>	<u>\$5,186,216</u>	<u>\$8,782,843</u>

¹ Credits are the result of overaccrued amounts in prior years. There is no impact on the indirect cost rate.

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2007 COSTS BY OBJECT CLASS**

SCHEDULE 2

OBJECT CLASS	DIRECT LABOR	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
0100		\$9,089	\$10,404	\$19,493
1112	\$1,141,915		1,536,291	2,678,206
1160	228,384		307,259	535,643
1180	26,902		69,648	96,550
1210	369,975		497,758	867,733
1214			75,079	75,079
2123			2,007	2,007
2140		89,904	210,872	300,776
2143		42,400	81,585	123,985
2146		555	30,579	31,134
2148			3,986	3,986
2213		21,248	15,738	36,986
2214		(19,062)	3,538	(15,524)
2319			159,672	159,672
2320		15,433	42,872	58,305
2333		16,500		16,500
2334			47	47
2335			54	54
2336			24,820	24,820
2337			39,197	39,197
2338		204	100,476	100,680
2411			3,570	3,570
2415			6,311	6,311
2510			595	595
2511		74,456	304,192	378,648
2512		15,144	9,391	24,535
2520			1,100	1,100
2522		7,498	2,015	9,513
2523		4,916	121,392	126,308
2526		740	30,938	31,678
2527	<u>97,109</u>	1,114,454	961,375	2,172,938
2533			9,015	9,015
2535		175,840	684	176,524
2536		12,594	61,338	73,932
2610			257	257
2618		155	35,352	35,507
2619		5,301	(16,609)	(11,308)
2625			1,851	1,851
2628			84	84
3120		18,628	614	19,242
3123			53,342	53,342
3124			(8,700)	(8,700)
4111		126,209		126,209
4119			4,250	4,250
4301		<u>136</u>	1,230	1,366
4310			(804)	(804)
9876			<u>391,551</u>	<u>391,551</u>
Total	<u>\$1,864,285</u>	<u>\$1,732,342</u>	<u>\$5,186,216</u>	<u>\$8,782,843</u>