

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

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**OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2005 INDIRECT COST RATE**

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION  
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**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION  
DAMAGE ASSESSMENT, REMEDIATION AND RESTORATION PROGRAM  
OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2005 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) 2005 costs and development of an indirect cost rate. This document presents OR&R's FY 2005 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 reorganized in FY 2005. The Business Services Group (BSG) was formed within the Office of the Director to provide financial and administrative services to OR&R and its divisions. Within OR&R are three divisions: the Damage Assessment Center (DAC), the Coastal Protection and Restoration Division (CPRD), and the Hazardous Materials Response Division (HMRD). Both DAC and CPRD performed DARRP work in FY 2005.

## **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 2005 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.
- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on 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 2005 reorganization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2005 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, benefit, support and General Services Administration (GSA) rent rates to both direct and indirect labor costs. We included those costs allocable to indirect labor in the indirect cost pool.
- Contractors from the Oak Ridge Institute for Science and Education (ORISE) and a commercial contractor, IMSG, performed damage assessment and restoration work that benefited OR&R tasks. ORISE and IMSG personnel work in NOAA offices and are supervised by NOAA staff. We obtained all ORISE and IMSG timesheets and calculated the cost of all time spent on DARRP tasks (both direct and indirect). We included the indirect ORISE and IMSG costs in the indirect cost pool, and the direct ORISE and IMSG costs in the direct labor base.
- We identified OR&R indirect costs that benefit all divisions, such as those incurred by BSG. We pooled these costs and calculated the amount allocable to the HMRD. We excluded those costs from the indirect cost pool.
- 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 DAC and CPRD in FY 2005, 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 2005 indirect cost rate with direct labor costs as a base. We included direct labor costs for ORISE and 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

A handwritten signature in blue ink, appearing to read "Colette Y. Wilson".

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Colette Y. Wilson, CPA

Partner

**EXHIBIT**

**OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2005 INDIRECT COST RATE  
(excluding HMRD)**

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Indirect Costs	\$6,689,939
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Less:	
BSG, HQ, and RSDO Costs Allocable to HMRD	832,530
Management and Support Costs Allocable to Non-DARRP	
Activities	<u>1,162,409</u>
Net Indirect Costs	\$4,695,000
Direct Labor Costs	\$2,602,283
<b>Indirect Cost Rate</b>	<b><u>180.42%</u></b>

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Note: Direct labor base excludes object classes 1151 through 1159.

## SCHEDULE 1

### OFFICE OF RESPONSE AND RESTORATION FISCAL YEAR 2005 COSTS BY TASK CODE

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3N03P00	CPRD General - All Regions		\$1,013,905		\$1,013,905
C8K3RBGP00	General Management and Administrative Support		1,011,917		1,011,917
C8K3RAPP00	Office of Response and Restoration		725,134		725,134
1TK3BTP00	Superfund – General		719,926		719,926
1CK3F01P00	General Management and Administrative Support		298,384		298,384
C8K3E01P01	General Management and Administrative Support		608,406		608,406
C8K3E01P04	Program Policy and Development		308,361		308,361
C8KSEGEPO0	General Management and Administrative Support		303,063		303,063
C8KSECPP00	CPRD General - All Regions		214,059		214,059
C8KSEDAP01	General Management and Administrative Support		154,552		154,552
C8K3RAPP01	General Management and Administrative Support		114,472		114,472
C8K3RBGP00	General Management and Administrative Support		107,824		107,824
B8KSECPP00	Coastal Protection and Restoration		91,479		91,479
C8K3E01P00	General Management and Administrative Support		88,199		88,199
1CK3F02P00	Rapid Assessment Program		84,478		84,478
C8KSEGEPO0	General Management and Administrative Support		84,021		84,021
C8KSEDAP04	General Program Policy and Development		80,624		80,624
C8K3E01P04	Program Policy and Development		76,628		76,628
C8K3E01P01	General Management and Administrative		72,204		72,204
C8KSEDAP01	General Management and Administrative Support		54,785		54,785
C8K3E01PTR	General Training		46,446		46,446
C8K3N03PTR	Training		43,648		43,648
1CK3F04P00	General Program Policy and Development Work		42,324		42,324
C8K3RBGPTR	Program Support Training		41,577		41,577
B8KSEDAP01	General Management and Administrative Support		37,120		37,120
1TK3BTPTR	Superfund -Training		25,218		25,218
C8K3RDTP00	DAP Training		24,335		24,335
C8K3RAPP04	General Program Policy and Development		24,172		24,172
C8K3RRTP00	CPRD Training		21,347		21,347
C8KSEDAPTR	General Training & Employee Development		20,381		20,381
C8KSEDAP04	Program Policy and Development		19,752		19,752
C8K3N01P00	OR&R Support		17,992		17,992
C8K3E01PTT	DARRP General Training		17,688		17,688
B8KSECPTR	Training		15,092		15,092
C8K3RAPPTT	DAC Contractor Training		14,826		14,826
1CK3F01PTR	General Training		13,664		13,664
C8K3E01P02	Rapid Assessment Program		9,434		9,434
C8K3RAPPTR	General Management and Administrative Support				
	Training		8,149		8,149
C8KSECPTR	Training		7,157		7,157
1CK3G06P00	CPRD Restoration		5,276		5,276
C8K3RBGPTR	Program Support and Training		3,033		3,033
C8K3RCPPTR	Training		2,970		2,970

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3RBGPTS	OR&R - BSG Program Support			2,964	2,964
C8K3R01P00	Headquarters Staff Support			2,820	2,820
C8KSEGEPTR	General Training & Employee Development			2,441	2,441
C8KSEGEPTR	General Training			1,746	1,746
C8KSEDAP00	OR&R Damage Assessment - no task			1,688	1,688
B8KSEGEPO0	General Management and Administrative Support			1,187	1,187
C8K3E01P03	Rapid Assessment Program			1,009	1,009
C8K3E01PTR	DARRP General Training			658	658
C8K3E01P02	Rapid Assessment Program			611	611
C8KSEDAP02	Rapid Assessment Program			368	368
C8KSEGEPHQ	OR&R Headquarters Expenses			208	208
C8KSEDAPTR	General Training			200	200
C8K3RHRP00	Hazardous Materials Response			17	17
2CK3M8CP00	Montrose	195,721	2,535		198,256
1RK3EF9P00	Selendang Ayu Oil Spill	179,725	95,483		275,208
1TK3B02P84	Superfund - Region 2	90,858	5,406		96,264
1RK3EF8P00	Athos I	83,521	92,200		175,721
C8K3N03P4E	Alcoa Trustee	61,324	1,180		62,504
1TK3B10P8T	Portland Harbor Technical	58,949	4,919		63,868
1TK3B10P00	Superfund - Region 10	58,636	795		59,431
C8K3E04P03	Mini 312 NRDA	45,359			45,359
C8K3N03PVE	Vieques	43,099			43,099
1TK3B09P00	Superfund - Region 9	38,479	2,275		40,754
1TK3B10P7Y	Duwamish River Remediation	36,905			36,905
1TK3B02PBN	Diamond Alkali	35,818	30,274		66,092
1RK3NJ7P00	Hurricane Katrina	35,373	423		35,796
1RK3EF8P00	Athos I	34,839			34,839
1RK3EF9P00	Selendang Ayu Oil Spill	32,710			32,710
1RK3EG3P00	Buzzards Bay/Bouchard 120\NRDA	32,295			32,295
1TK3B03P00	Superfund - Region 3	29,977	4,186		34,163
C8K3E01PQ9	Hylebos (Commencement Bay) Subgroup 1 NRDA	28,983			28,983
C8K3E01PX1	LCP Turtle River, Honeywell NRDA	28,803	533		29,336
1TK3B01P00	Superfund Region 1	26,865			26,865
C8K3E01PLA	Louisiana Regional Restoration Planning	26,816			26,816
1RK3N05P00	California Toxic Substance Control	26,617	1,674		28,291
C8K3N03PBN	Trustee Damage Assessment	24,394			24,394
C8K3E42P03	Mini 312	23,929	5		23,934
1TK3B05P9B	Superfund - Region 5	23,518	6,084		29,602
1TK3B03PN8	Superfund - Region 3	23,181	126		23,307
C8K3E01P27	Duwamish River NRDA	22,339	252		22,591
C8KSECAP03	Mini 312 Damage Assessment	21,662	0		21,662
C8K3RKAPLA	Katrina\Louisiana	21,347	430		21,777
1TK3B04P00	Superfund - Region 4	20,586	565		21,151
C8K3E01P35	Hudson River NRDA	19,662			19,662
2CK3L14P00	Blackbird Mine	19,037	1,278		20,315
C8KSECPPNB	New Bedford Brownfield	18,768			18,768
1RK3EG3P00	Buzzards Bay	18,569			18,569
1TK3B02P00	Superfund Region 2	17,820			17,820

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1TK3B5AP65	Superfund - Region 5	17,078	738		17,816
1CK3G10P00	CPRD - DuPage Grant	14,250			14,250
C8K3N03PP2	Dupont Newport	13,848	568		14,416
1TK3B02PC7	Superfund - Region 2	13,087			13,087
1TK3B02P4E	Grasse River Alcoa, NY	12,957			12,957
1TK3B03PSA	Superfund - Region 3	12,451	1,584		14,035
C8K3E01P33	Passaic River (Newark Bay)	12,125			12,125
C8K3N03PN5	Ashland NSP Lakefront	11,924			11,924
1TK3B01P40	Superfund - Region 1	11,916	206		12,122
1TK3B04PM7	Superfund - Region 4	11,838			11,838
C8KSECPP4E	Alcoa Trustee	11,747	1,181		12,928
C8K3N03P3U	Forest Glen Trustee	11,731			11,731
1TK3B06P00	Superfund - Region 6	11,641	452		12,093
C8K3E01PV1	Cargill Tampa Bay	11,413			11,413
C8K3N03PF9	MacAlloy Site	11,147			11,147
1TK3B10PP9	Superfund - Region 10	10,966	1,316		12,282
1TK3B03PBT	Superfund - Region 3	10,909	601		11,510
C8KSEDAPLA	Louisiana Regional Restoration Planning	10,458			10,458
C8K3E01PCG	Ciba-Geigy (Region 4)	10,238			10,238
1TK3B09P1S	Superfund - Region 9	10,236			10,236
1TK3B03P8X	Superfund - Region 3	10,111	457		10,568
1TK3B10PAK	T-117 Lower Duwamish	10,038			10,038
C8K3E01P35	Hudson River NRDA	10,037			10,037
C8K3N03P2E	Tulalip Restoration	9,897			9,897
C8KSEDAPX1	LCP Honeywell NRDA	9,773			9,773
1RK3N07PEC	Little Elk Creek	9,709	21,421		31,130
C8K3E01PX1	LCP Turtle River, Honeywell NRDA	9,609			9,609
1CK3J65P00	Intermodal Container	9,514	464		9,978
C8K3E01P33	Passaic River (Newark Bay)	9,157			9,157
1RK3EC5P00	Indian River Oil Spill	9,105	1,136		10,241
C8KSEDAPLA	Regional Restoration Plan & Development for LA	9,067			9,067
1RK3NJ7P00	Katrina\Louisiana Response	8,587			8,587
1TK3B04PD4	Superfund - Region 4	8,555	2,285		10,840
C8KSEDAP06	Hylebos (Commencement Bay) NRDA	8,534			8,534
C8K3N03P84	Hudson River Trustee	8,520			8,520
C8KSEDAPV1	Cargill	8,506			8,506
1RK3EF5P00	Cape Flattery Grounding	8,415	4,383		12,798
C8K3N03PNB	New Bedford Brownfield	8,407			8,407
C8K3E01PCG	CIB-Geigy Region 4 CRC NRDA	8,363			8,363
C8K3N03P9B	Kalamazoo Paper/Allied River	8,312	249		8,561
C8K3N03P46	Ashtabula Trustee	8,043			8,043
1TK3B09PBD	Apra Harbor - Guam	7,983			7,983
C8KSEDAP35	Hudson River	7,895			7,895
1TK3B01PC4	Superfund - Region 1	7,760			7,760
1TK3B09PP3	Superfund - Region 9	7,620			7,620
C8K3E01PY5	Duwamish River, Boeing, NRDA	7,552			7,552
C8K3N03PKH	Bayou Verdine Trustee	7,539			7,539
1RK3EH4P00	Castro Cove/Chevron Texaco\NRDA	7,353	846		8,199

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1TK3B03PCP	Superfund - Region 3	7,353	301		7,654
C8KSEDAP33	Passaic River (Newark Bay) NRDA	7,201			7,201
1TK3B03PFE	Superfund - Region 3	6,998	195		7,193
1TK3B06PKJ	Bayou D'Inde	6,921	6,710		13,631
1TK3B01P7H	Callahan Mine	6,909	265		7,174
1TK3B03PCX	Superfund - Region 3	6,482			6,482
C8K3E01PGL	Great Lakes Region General Damage Assessment	6,332			6,332
1TK3B01P43	New Bedford	6,294	291		6,585
C8K3E01PWR	Willamette River Port Damage Assessment	6,244			6,244
C8KSECPPBN	Diamond Alkalai Trustee	6,027			6,027
1TK3B01P07	Industrplex, MA	5,923			5,923
1RK3EB9P00	Beaver Creek Oil Spill	5,905	327		6,232
C8K3E01PLA	Louisiana Regional Restoration Planning	5,724	45		5,769
C8K3N03PF6	NCBC Davisville, RI	5,680			5,680
1TK3B01PH3	Superfund - Region 1	5,644			5,644
2CK3M8AP00	Montrose	5,630	2,003		7,633
C8K3N03P26	Montrose	5,559	70		5,629
1RK3EA9PMN	Pago Pago	5,532	6,069		11,601
C8K3N03P3C	Koppers - Trustee	5,519			5,519
C8K3N03P6L	Koppers Waste Site, Charleston, SC	5,395			5,395
1TK3B02P4D	Reynolds Metals	5,358			5,358
C8K3N03PGS	Grass Shrimp Exposure - Response paper	5,221			5,221
C8KSEDAP35	Hudson River NRDA	5,201			5,201
1TK3B10P2J	CB/Occidental	4,929			4,929
C8KSECAP03	Mini 312 NRDA	4,887			4,887
C8K3E01P06	Hylebos (Commencement Bay) NRDA	4,773			4,773
C8K3E01PW6	Albemarle Sound Weyerhauser CRC NRDA	4,743			4,743
1TK3B03P7K	Superfund - Region 3	4,634			4,634
1TK3B03P7N	Superfund - Region 3	4,614			4,614
C8KSEDAPW6	Albermarle Sound/Weyerhauser (CPRD)	4,604			4,604
C8K3N03P2F	Tulalip LDFL	4,562			4,562
1TK3B3BP54	Naval Supply Center, Cheatham	4,552	485		5,037
C8K3N03P10	Ciba-Giegy NRT OU-3, Alabama	4,392			4,392
1TK3B03PN9	Superfund - Region 3	4,370			4,370
C8K3N03P5D	Duwanish River	4,301			4,301
C8K3E01P45	St. Lawrence NRDA	4,290			4,290
C8K3E01PPT	Portland Harbor Non-Recoverable NRDA	4,272			4,272
1TK3B10PS1	Wycoff - East Harbor	4,264			4,264
1TK3B03PX8	Superfund - Region 3	4,253			4,253
1RK3N08P00	Predicting AMPHIPOD Toxicity	4,241			4,241
1RK3EH1P00	Buffalo Marine Neches River\NRDA	4,153	1,143		5,296
C8KSECPPP2	Dupont Newport Trustee	4,032	569		4,601
C8K3E01PAA	DARRP Infant and Orphan Cases	4,017			4,017
C8K3N03PR7	Army Materials Technology Center	4,001			4,001
C8KSEDAP09	Commencement Bay	3,986			3,986
1TK3B05P8R	Cannel Ton Ind., MI	3,985			3,985
1RK3NH6P00	Selendang Ayu Oil Spill, Alaska	3,729			3,729
C8K3E01PW6	Albemarle Sound/Weyerhauser CRC	3,694			3,694

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1TK3B04PNQ	Superfund - Region 4	3,690	1,594		5,284
1TK3B10P3R	Superfund - Region 10	3,653			3,653
C8K3E42P00	Mini 312	3,650			3,650
C8K3E01P23	Koppers Waste Site	3,619			3,619
1RK3N07PM4	Elizabeth River	3,610	3,438		7,048
C8K3N03PR3	Portsmouth Naval Shipyard	3,584			3,584
1RK3EH2P00	North Pass\Ivan	3,536			3,536
1TK3B01P7K	Elizabeth Mine, VT	3,519			3,519
1TK3B5BPN5	Ashland NSP Lakefront	3,426	560		3,986
1RK3EA5P00	Equinox/Mallard Well Blowout	3,394			3,394
C8K3E01PQ7	Hylebos (Commencement Bay) - Federal PRPS NRDA	3,368			3,368
1TK3B09PM7	Travis AFB, CA	3,356			3,356
1RK3EE2P00	Evergreen/Cooper River	3,352	11,990		15,342
C8K3N03P3R	Portland Harbor	3,323	286		3,609
C8K3N03P8T	Portland Harbor Trustee	3,315			3,315
C8KSEDAPQ7	Hylebos - Federal PRPS	3,307			3,307
C8K3N03PM7	LCP Chemical Georgia	3,302			3,302
C8KSECPP65	Green Bay/Fox River	3,298			3,298
C8KSECPPKH	Bayou Verdine Trustee	3,291			3,291
1RK3EF6P00	Mendicant Island	3,284			3,284
C8KSEDAP27	Duwamish NRDA	3,271			3,271
C8K3E01PP2	Hylebos (Commencement Bay) - Taylor Way	3,212			3,212
C8KSEDAPCG	Ciba-Geigy Region 4	3,199			3,199
C8KSEDAPWR	Portland Harbor/Williamette River	3,171			3,171
1CK3G08P00	Housatonic River	3,114			3,114
1TK3B3DP66	Lower Darby Creek Area	3,093			3,093
1TK3B03P5F	Superfund - Region 3	3,049			3,049
C8K3E01PAA	Infant and Orphan Cases	3,006			3,006
C8KSECPP26	Palmerton	2,984	70		3,054
C8K3E01PVE	Vieques Naval Facilities Restoration	2,969			2,969
C8K3N03PGB	Green's Bayou	2,928	318		3,246
C8KSEDAPW6	Ablemarle Sound	2,915			2,915
C8K3N03P34	Whitehouse Waste Oil	2,895			2,895
1RK3EH1P00	Buffalo Marine Neches River\NRDA	2,843			2,843
1BK3R2PP00	Poplar Point	2,801			2,801
1TK3B03P3C	Superfund - Region 3	2,790			2,790
C8K3E01PEA	Hylebos (Commencement Bay) -Atochem	2,713			2,713
C8K3N03PSF	San Francisco Watershed	2,683			2,683
C8K3N03PT3	Liberty Trustee	2,634			2,634
1TK3B03PL2	Superfund - Region 3	2,628			2,628
1TK3B03P5E	Langley NASA Research Center	2,616			2,616
1TK3B05PW4	Superfund - Region 5	2,608	231		2,839
1TK3B3AP54	Naval Supply Center, Cheatham	2,607			2,607
1TK3B09P8K	Superfund - Region 9	2,603			2,603
C8K3E01P09	Middle Waterway (Commencement Bay)	2,594			2,594
1TK3B04PB6	Oil McIntosh Basin	2,584			2,584
1RK3ED3P00	Mosquito Bay	2,547			2,547
C8KSEDAPQ9	Hylebos Subgroup 1	2,501			2,501

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1RK3EG6P00	LA - Shell/North Pass	2,442			2,442
C8KSEDAPY5	Boeing NRDA	2,442			2,442
1TK3B10PAJ	Duwamish River, Slip 4	2,420			2,420
C8K3N03P5G	Charleston Harbor (US DOI)	2,399			2,399
1RK3N07PAN	ANA - 11	2,378	146,022		148,400
1TK3B10P5D	Superfund - Region 10	2,307			2,307
1TK3B10PBW	PH Gasco Early Action	2,304			2,304
1RK3EA9PNR	Pago Pago	2,300			2,300
C8KSEDAPAA	Infant and Orphan Cases	2,239			2,239
C8KSEDAP23	Koppers Waste Site	2,199			2,199
1RK3NH6P00	Selendang Ayu Oil Spill	2,189			2,189
1TK3B4AP97	Superfund - Region 4	2,189			2,189
C8KSECPP9B	Allied/Kalamazoo Trustee	2,167			2,167
C8K3E01PF9	Macalloy Site (NRDA)	2,164			2,164
1TK3B02PBT	Superfund - Region 2	2,158			2,158
C8K3N03PG6	New London Sub Base	2,153			2,153
C8KSECPPPB	Portfield Bellingham	2,141			2,141
1TK3B10PBC	Port Portland Terminal 4	2,118			2,118
C8K3N03PBT	Bayou Trepangnier	2,113			2,113
1RK3NH5P00	Athos I, Delaware River	2,079			2,079
1CK3H32P00	Seagrass Restoration	2,055			2,055
C8K3N03PF7	NETC Newport, RI	2,010			2,010
1TK3B01P6P	Centredale Manor Site, RI	2,004			2,004
1TK3B09PC7	Superfund - Region 9	2,000			2,000
C8K3E01P20	LCP Turtle River NRDA	1,985			1,985
C8KSEDAPEA	Hylebos - Elf Atochem (PRP) NRDA	1,931			1,931
C8K3N03P3Y	ITT Rayonier Trustee	1,929			1,929
C8K3N03PT3	Liberty Industrial	1,842			1,842
C8K3RKAPLA	Hurricane Katrina - Louisiana	1,808			1,808
C8K3E01PPT	Portland Harbor - Non-Recoverable NRDA	1,791			1,791
1TK3B01P15	Superfund - Region 1	1,788			1,788
C8KSEDAP33	Passaic River	1,783			1,783
1TK3B03PH6	Standard Chlorine, DE	1,767			1,767
C8KSEDAPQ9	Commencement Bay	1,736			1,736
C8KSECPPR7	AMTL, MA	1,735			1,735
1RK3EG1P00	Lake Washington	1,718			1,718
1RK3EH6P00	LA -Gulf Production/Rafael Pass NRDA	1,695			1,695
C8KSECPP2F	Tulalip Landfill	1,676			1,676
C8KSEDAAP7	Portland Harbor Non-Recoverable NRDA	1,669			1,669
1CK3J70P00	Christopher MY	1,655			1,655
1TK3B06PGZ	Superfund - Region 6	1,639			1,639
1RK3N09P8R	Cannelton Industries	1,608	60,361		61,969
C8K3E01P20	LCP Turtle River NRDA	1,549			1,549
1TK3B06PMC	Falcon Refinery	1,506	450		1,956
1TK3B4AP7	Superfund - Region 4	1,488	1,721		3,209
C8KSECPP6L	Koppers-CHS Trustee	1,469			1,469
D8K3RAPPX1	LCP Honeywell	1,457			1,457
C8K3N03PCM	Commencement Bay	1,454			1,454

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3N03PDR	Delaware River	1,439			1,439
1TK3B05P46	Superfund - Region 5	1,423	309		1,732
2CK3M8EP00	Montrose	1,397			1,397
C8K3E01P92	Kalamazoo River/Allied Paper	1,371			1,371
2CK3M8AP00	Montrose Trustee Council Operating Budget	1,366			1,366
1CK3J64P00	Tico Time	1,308	5		1,313
C8KSEDAP57	Calcasieu Estuary NRDA	1,297			1,297
1TK3B01P67	Superfund - Region 1	1,284	73		1,357
C8KSEDAPW3	Ken Reliant Grounding, PR Tech Support	1,273			1,273
1CK3H31P00	Seagrass Monitoring	1,249			1,249
C8KSECPP2E	Tulalip Restoration	1,240			1,240
2CK3M14P00	Blackbird Mine	1,226	1,113		2,339
C8K3N03PSA	Anacostia	1,224			1,224
1TK3B02P43	Quanta Resource	1,206			1,206
1TK3B06PKB	Superfund - Region 6	1,199	1,237		2,436
C8K3N03P06	Spectron	1,179			1,179
1RK3EE1P01	Montrose (MSRP) EPA IAG Project Mgt & Reporting	1,170			1,170
C8K3RCPP8T	Portland Harbor Trustee	1,167	851		2,018
1TK3B01P7M	Broad Brook Mill	1,150			1,150
1TK3B01P46	Superfund - Region 1	1,147			1,147
C8KSEDAP06	Commencement Bay	1,144			1,144
C8K3N03P7Y	Duwamish River Oversight Trustee	1,126			1,126
C8K3N03P08	Burnt Fly Fog Trustee	1,116			1,116
C8K3N03PKB	Palmer Barge	1,088			1,088
C8K3N03P2B	Mattiace Petrochemical	1,086			1,086
1TK3B02P59	Superfund - Region 2	1,065			1,065
2CK3LNBP00	New Bedford Harbor	1,064			1,064
C8KSECPP8T	Portland Harbor RI/FS Trustee	1,063			1,063
C8K3E42P03	Mini 312 NRDA	1,059			1,059
1RK3EE3P00	Ocean Energy	1,056			1,056
C8KSEDAP20	LCP Turtle River NRDA	1,052			1,052
C8K3E01PCC	Hylebos Commencement Bay Occidental	1,045			1,045
C8KSECPP3R	Portland Harbor Trustee	1,043			1,043
1TK3B4APK1	Superfund - Region 4	1,030			1,030
1TK3B09P17	Superfund - Region 9	1,021			1,021
1TK3B02P76	Mercury Refining	1,018			1,018
1TK3B02PC8	Universal Oil Products, NJ	1,018			1,018
1TK3B03PJ9	Superfund - Region 3	1,009			1,009
C8KSECPP5G	Charleston Harbor Restoration	1,002	1,004		2,006
C8KSECPPGS	Grass Shrimp Exposure-Response Paper	1,002			1,002
C8KSECPPYQ	Calhoun Park/NRT, SC	1,002			1,002
1TK3B04PGS	Escambia Treating Company	968			968
1TK3B09PR3	Superfund - Region 9	960			960
C8K3E01PY5	Durwamish River, Boeing NRDA	956			956
2CK3M12P00	Rose Hill Landfill	954			954
C8K3N03P09	Hooker 102nd Street NY Trustee	928			928
C8K3N03PCH	Clark/Chevron	922			922
C8K3N03PYQ	Calhoun Park	899			899

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1CK3J03PP7	F4212MM	893			893
1TK3B02PKK	Diamond Head Oil Refinery, NJ	882			882
1TK3B04PEG	Superfund - Region 4	871	104		975
1TK3B03PG6	Superfund - Region 3	850			850
1TK3B05PX4	Superfund - Region 5	847	231		1,078
1CK3J41P00	Ocean Wind	844			844
1CK3H39P00	Heidi Baby Restoration	832			832
1TK3B02PLT	Consolidated Iron	804			804
1BK3B42PM7	Lavaca Bay NRDA	802	356		1,158
1RK3N03P00	Great Lakes Sediment Data Management	800	4,646		5,446
C8K3E01PCC	Hylebos (Commencement Bay)	797			797
C8K3N03P71	Brio/Dixie	796			796
C8KSECPPGB	Greens Bayou	795	318		1,113
1CK8C09P00	Charles George Settlement	792			792
C8K3N03P77	Bailey Waste Site, TX	792			792
C8KSECPP5D	Watershed	787			787
C8K3E01PV3	Kinder Morgan, Carteret, NJ	786			786
1RK3EG6P00	LA - Shell/North Pass	778	27,798		28,576
1RK3EG8P00	Bow Mariner Oil Spill\NRDA	763			763
1TK3B02P7W	Superfund - Region 2	747			747
1CK3J52P00	Angelina	746	5		751
1CK3J63P00	Eagle 1 Dredge	741			741
C8KSEDAPAA	Infant and Orphan Cases	741			741
C8KSECPPF9	Macalloy NTC CHS, SC	735			735
1TK3B02PFL	Prepa Palo Seco Depot	733			733
C8K3E01P07	ASARCO Commencement Bay	732			732
C8KSEDAPGL	Great Lakes Region (General) NRDA	726			726
1TK3B03PDB	Superfund - Region 3	718			718
C8KSECPPT3	Liberty Trustee	717			717
C8KSECAPP2	FL7808CT	712			712
C8K3E01P06	Hylebos (Commencement Bay)	709			709
C8KSEDAPW7	Newtown	707			707
1RK3EJ1P00	Exxon Mobile/West Champagne Bay	696			696
1TK3B03PP2	Superfund - Region 3	673			673
C8K3E01PAH	Ashtabula Harbor	665			665
C8KSEDAPV2	Powells Creek	660			660
1TK3B01P16	Superfund - Region 1	647			647
1TK3B06PJT	Superfund - Region 6	646			646
C8KSEDAP09	Middle (Commencement Bay) NRDA	645			645
1TK3B06PBX	State Marine Palmer Barge	634			634
2CK3L12PZZ	Rose Hill Landfill	631			631
1TK3B10P40	Superfund - Region 10	625			625
C8KSECPPR3	Portsmouth Naval Shipyard	625			625
1RK3EB1P00	Olympic Pipeline	595			595
1TK3B10P44	Superfund - Region 10	590			590
1TK3B03PGT	Superfund - Region 3	588			588
C8K3N03PM4	Elizabeth River	588			588
1TK3B06P1J	Superfund - Region 6	584	356		940

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3RKAPAL	Hurricane Katrina - Louisiana	579			579
1RK3EE2P00	Evergreen/Cooper River	577			577
1CK3J03PP9	Special K	573			573
1CK3J03PN9	Mary Maxine	569			569
1TK3B03P9A	Superfund - Region 3	568			568
C8KSECPPBT	Bayou Trepanagnier	568			568
C8K3N03PDU	Dupont Beaumont Region 6	566			566
1TK3B06PKH	Conoco Bayou Verdine	559			559
1TK3B02PTV	Penninsula Boulevard Groundwater Plume	543			543
1TK3B10P4M	Harbor Island Lockheed	540			540
1CK3J03PQ1	True Love	535			535
1RK3EB5P00	Roosevelt Roads JP5 Spill	533			533
C8K3E01PBV	Calcasieu Bayou Verdine NRDA	531			531
C8K3N03P2C	AES Shore Realty	524			524
C8KSECPP34	Whitehouse Waste Oil, NRT	519			519
1TK3B01PD1	Superfund - Region 1	504			504
C8KSEDAPX4	Halaco Investigation	503			503
1TK3B05PKG	Cedar Creek	502	231		733
1TK3B03P7P	Superfund - Region 3	490			490
C8KSEDAPF9	Macalloy CPRD Waste site	488			488
1CK3H24PMN	Pelican Monitoring	486			486
1TK3B04PNY	Superfund - Region 4	481			481
1TK3B05P00	Superfund - Region 5	479	530		1,009
1CK3H38P00	Julia Reanne Restoration	474			474
1TK3B04PPA	U.S. Navy Shipyard	460			460
1TK3B02P85	Superfund - Region 2	456			456
C8KSECPP2B	Mattiace Petrochem	456			456
1RK3EH2P00	North Pass\Ivan	455	1,177		1,632
1CK3J03PP8	Alexia II	448	5		453
C8KSEDAPY2	Motiva Sulfuric Acid Spill NRDA	448			448
1TK3B10P9W	Harbor Island Lockheed	443			443
C8K3N03PAT	Allied Terminals/CHS	442			442
1TK3B02PRM	Standard Chloride Chemical Co.	435			435
1TK3B01P7C	Superfund - Region 1	432			432
2CK3L42P00	Lavaca Bay	430	310		740
1TK3B4AP7J	Superfund - Region 4	426			426
1TK3B02P08	Superfund - Region 2	425			425
1CK3J45PA8	Overload Recovery	420			420
C8KSECPPF6	NCBC Davisville	417			417
1CK3J75P00	Seagrass Groundings	409			409
1CK3J75PA2	Lady Luck	408			408
1TK3B03PQ8	Abex Corporation	403			403
1RK3ED3P00	Mosquito Bay	401			401
1TK3B02P4L	Li Tungsten	401			401
1TK3B02PHU	LCP Chemical, NJ	391			391
C8K3E04PH1	Jeannie Ann Damage Assessment & Response	388			388
1TK3B04P8F	Agrico Chemical Company	388			388
C8KSEDAPCG	Ciba-Geigy (Region 4, CRC)	383			383

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3N03PKG	Generating Station, Florida	380			380
2CK3L8AP00	MSRP Trustee Council	376			376
C8KSEDAP45	St. Lawrence NRDA	376			376
C8K3E01PGM	Hylebos - General Metals NRDA	373			373
1CK3H20P00	D-Man I Restoration	365			365
C8K3N03PPN	Passaic River	364			364
C8KSEDAP08	Thea - Foss (Commencement Bay) NRDA	363			363
1TK3B03PGT	68th Street Dump	362			362
1CK3J03P00	Mini 312 Damage Assessments	351			351
C8KSECPPCH	Chevron Primcor Port Author	350			350
1CK3J62P00	Great Escape	349	5		354
2CK3MSJPAR	Berman	343			343
1CK3J58P00	Marathon Illegal Dumping	339			339
C8K3N03PX6	Halaco Engineering	335			335
C8K3E01PY8	Cap Palmer Barge, Texas NRDA	331			331
C8K3N03PSP	Anacostia Special Report	327			327
C8K3N03PZ2	Yeoman Creek	323			323
C8KSEDAPW5	Calhoun Park, Charleston Waste Site	319			319
C8K3E01P09	Middle Waterway (Commencement Bay)	315			315
1TK3B02P37	Superfund - Region 2	311			311
C8K3N03P97	St. Augustine MGP - NRT	311			311
C8KSEDAPW7	Newtown Creek, NY NRDA	310			310
1CK3J75PA1	Miss Ellen	308			308
1TK3B10P8F	Thea Foss	306			306
1CK3J62P00	Great Escape	302			302
1CK3H16PMN	N'Control Monitoring	302			302
C8K3E04PL9	Androw Damage Assessment and Response	298			298
C8K3N03PAN	Ana-11	298			298
1RK3EG5P00	LA - Shell/North Pass	294	47,755		48,049
1CK3J45P00	E307 Cases	294			294
C8K3E01P08	Thea-Foss (City of Takoma)	293			293
C8K3E01PDU	Ciba-Geigy (Region 4)	292			292
C8K3E04PL7	Sooner Magic Damage Assessment	288			288
1RK3EG4P00	Genmar Alexandra\NRDA	287			287
C8K3E01P32	Commencement Bay	285			285
C8KSEDAPP2	Hylebos-Taylor Way Properties	283			283
C8KSECPP71	Brio/Dixie Trustee	281			281
1TK3B09P3H	Casmalia	276			276
C8K3N03PPA	Chevron Refinery RCRA	276			276
1CK3J42P00	20 Summers	272			272
1RK3EG9P00	Kinder Morgan/Suisun Marsh\NRDA	272			272
C8K3N03PD2	Grand Calumet/HC Trustee	269			269
1TK3B09PH3	Superfund - Region 9	264			264
1TK3B03PM4	Epinger & Russel	262			262
C8KSEDAPW1	GB Viosciences CPRD Site	256			256
C8KSEDAPH1	Hudson River\Harbor	249			249
1TK3B02P61	Superfund - Region 2	244			244
1CK3J57P00	Adaro	242			242

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3N03PF3	Exxon/Mobile Swift Agri-Chem	242			242
C8K3N03PG3	Atlantic Phosphate	242			242
C8K3N03PST	Stono Phosphate	242			242
1TK3B05PM7	Moss Americam	235			235
C8KSECAPJ2	FL4408LB	234			234
1TK3B02P20	Duane Marine	229			229
1RK3ED5P00	Luckenbach Oil Spill	225			225
C8KSEDAP64	Blackbird Mine Response	223			223
1RK3ED9P00	Unocal Lake Palorde	220			220
1TK3B01PT6	Corrina Main Street	216			216
1CK3J03PP7	F4212MM	209			209
1TK3B01P45	Superfund - Region 1	209			209
C8K3E01PP5	Hylebos (Commencement Bay) Glacier NW NRDA	208			208
1RK3ED6P00	BP Little Lake	207			207
1TK3B09PCA	Superfund - Region 9	207			207
C8K3N03PCC	Castro Cove/Chevron Richmond	207			207
1TK3B02P04	Superfund - Region 2	204			204
1TK3B02P5A	L.E. Carpenter	204			204
1TK3B02P91	Superfund - Region 2	204			204
1TK3B02PJJ	Federal Cerosote, NJ	204			204
C8KSECPPSF	San Francisco Watershed	199			199
1RK3EA5P00	Mallard Well Blowout	195			195
C8KSECPPW4	Interlake Trustee	194			194
1CK3H20PMN	D-Man I Monitoring	184			184
C8KSEDAP08	Commencement Bay	181			181
1RK3EH9P00	Casitas grounding	181			181
C8KSEDAPP2	Hylebos\Taylor Way	180			180
1RK3EE3P00	Ocean Energy	178			178
C8K3N03PVC	Virginia Carolina Chemical	172			172
C8K3E01PFF	General FOIA Requests	170			170
C8K3E01PF9	McAlloy Site (CRC) NRDA	165			165
C8KSECAPJ8	Whatever Damage Assessment and Response	164			164
C8KSEDAPP1	Hylebos - USG Interiors	162			162
C8KSEDAPQ8	Hylebos Zidell Marine	162			162
1CK3J03PQ2	Sea Train	160			160
1CK3J03PQ1	True Love	158			158
1RK3EE1P04	Montrose (MSRP)\EPA IAG\Market Fish Collect&An	154			154
C8K3E01PR7	Hylebos (Commencement Bay) Weyerhauser NRDA	147			147
C8KSECAPN8	Non Compete Damage Assessment and Response	146			146
1CK3J64P00	Tico Time	144			144
1TK3B01P1T	Superfund - Region 1	144			144
C8K3E01PV2	Powell's Creek	143	6		149
C8K3E04PP2	FL7808CT (Seagrass) Damage Assessment	141			141
C8KSECPLB	Labranche Model	140			140
1TK3B02PMS	Lightman Drum	136			136
1TK3B06PGY	Star Lake Canal	136			136
1CK3H37P00	Julia Reanne Restoration	133			133
1TK3B4AP10	Ciba-Geigy/McIntosh Pit	133			133

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1TK3B02P65	Scientific Chemical Proc	130			130
C8K3E01PDU	Dupont-Newport Damage Assessment	129			129
C8KSEDAPBV	Calcasieu Bayou Verdine	128			128
C8K3E04PM7	FL7573HC	125			125
1CK3J03PP8	Alexia II	122			122
C8K3E01PCF	Cargill Tampa Bay	122			122
C8KSEDAPP5	Hylebos Galcier NW	121			121
C8K3E01PX4	Halaco Investigation	120			120
C8KSECAPN6	Zapped	119			119
C8K3E04P03	Mini 312	114			114
C8K3N03PB3	Tex Tin	114			114
C8K3N03PGG	Subtidal Partnership	113			113
1RK3ED7P00	LA-Forrest Oil Platform	112			112
C8K3E04PG9	Raye-Ellen Damage Assessment and Response	111			111
C8KSEDAPV2	Powell's Creek, VA Lime Spill NRDA	111			111
1CK3J53P00	Renegade	105			105
C8K3N03PXS	Tennessee Gas Pipeline	103			103
1CK3H37PMN	Class Sea Monitoring	102			102
C8K3E42PJ2	FL4408LB Damage Assessment and Response	102			102
C8K3E42PJ8	Whatever Damage Assessment and Response	102			102
C8KSECAPJ2	FL4408LB Damage Assessment and Response	101			101
1RK3EF6P00	LA -Mendicant Island\NRDA	99			99
C8KSECAPP4	Hudson River Trustee	99			99
C8K3E01PAH	Ashtabula/Fields Brook	98			98
C8K3E01PBV	Calcasieu	97			97
C8K3E01PH1	Hudson River\Harbor at Hastings	96			96
1TK3B10P97	Hanford	95	20,453		20,548
C8K3E01PV3	Kinder Morgan, Carteret, NJ NRDA	91			91
C8KSECAPL8	FL9996HH	91			91
1RK3EF8P00	Anthos I, Delaware River NRDA	91			91
1CK3J63P00	Eagle 1 Dredge	85			85
1TK3B10P8L	Portland Harbor	85			85
C8KSECAPP2	FL7808CT	80			80
2CK3L32P00	Commencement Bay	80			80
C8KSEDAPQ3	Hylebos - Fletcher Oil	80			80
1RK3EF7P00	Foss Barge/Pt. Wells	76	26		102
1CK3J42P00	20 Summers	75			75
1CK3J52P00	Angelina	75			75
1CK3J75PA3	Just Perfect	74			74
C8K3E42PJ4	Adrienne Damage Assessment and Response	74			74
C8K3E01PBD	Calcasieu	73			73
1CK3J03PQ2	Sea Train	72			72
C8K3N03PHG	Holyoke Gas	72			72
1CK3J03PP9	Special K	70			70
1TK3B01P47	Superfund - Region 1	70			70
C8KSECPPB3	Tex Tin Trustee	70			70
1TK3B04P45	Superfund - Region 4	69			69
1TK3B04PYQ	Calhoun Park	69			69

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1TK3B09P1E	McCormick & Baxter	69			69
C8K3N03PAC	Ashepoo Conoco CHS	69			69
1TK3B02PB4	Chemical Leaman Tank, NJ	68			68
C8K3N03PGU	U.S. Navy construction, Gulfport, MS	68			68
C8KSECAPN8	Non Compete (Seagrass)	68			68
C8KSECPP4D	Reynolds Metals	67	57		124
1TK3B04P9L	Terry Creek - Brunswick	67			67
1TK3B05PD2	Superfund - Region 5	67			67
C8K3E01PW5	Calhoun Park Charleston CRC NRDA	67			67
C8K3N03P05	Grand Cal/Mtl Bk	67			67
C8KSECPPM7	LCP Chemical Georgia	67			67
1RK3EG1P00	LA -Lake Washington\NRDA	66			66
1TK3B02PT3	Superfund - Region 2	65			65
2CK3L1BP00	Olympic Pipeline/Whatcom Creek	65			65
C8KSECPP09	Hooker 102nd Street, NY Trustee	65			65
C8KSECPPZ2	Yoeman Creek Trustee	65			65
C8K3E01PR4	Hylebos (Commencement Bay) Louisiana Pacific	63			63
C8K3N03PMK	Metlakatla Brownfield	63			63
1CK3J53P00	Renegade	57			57
C8KSECAPF7	Big Ben 3 Damage Assessment and Response	52			52
1CK3J37P00	Jamie Ann	50			50
1CK3J41P00	Ocean Wind	49			49
C8K3E04PN3	Groovin Damage Assessment and Response	49			49
1CK3J03PP1	Perseverance	48			48
1CK3J03PP1	Perseverance	48			48
1CK3J45PA8	Overload Recovery	46			46
C8KSECAPN7	At Last	46			46
C8KSEDAP32	Commencement Bay NRDA	43			43
C8K3E01PP4	Hylebos (Commencement Bay) - Wasser Winters	42			42
C8K3E04PJ7	Over the Edge Damage Assessment	41			41
1CK3H23P00	Pelican Restoration	41			41
1CK3J37P00	Jamie Ann	41			41
C8KSEDAPQ6	Hylebos - Murray Pacific	40			40
2CK3M8FP00	Montrose	39	577		616
1CK3H39P00	Heidi Baby Restoration	38			38
C8KSECAPL8	FL9996HH	38			38
C8KSEDAPW4	Martin Texas City, Acid Spill NRDA	38			38
C8K3E04PM1	Leprechuan Too	37			37
C8K3E04PN8	Non Compete Damage Assessment and Response	37			37
C8K3E42PE9	2nd Heaven Damage Assessment and Response	37			37
C8K3E01PW4	Martin Texas City Acid Spill NRDA	34			34
C8KSECPP2C	Applied Environ Services	33			33
C8KSECPP46	Ashtabula Trustee	32			32
C8KSEDAPV1	Cargill Tampam Bay Acidic Process Water	32			32
1TK3B10PBX	Arkema Early Action	30			30
1RK3EH6P00	LA -Gulf Production/Rafael Pass\NRDA	25	3,638		3,663
C8K3E04PM6	Spencers Toy	25			25
1CK3J45PA4	FL3885LF	24			24

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3E04PJ4	Adrienne Damage Assessment	24			24
C8K3E42PL9	Androw Damage Assessment and Response	24			24
1TK3B04P1B	Weyerhauser	23			23
C8K3E01PQ3	Hylebos (Commencement Bay) - Fletcher Oil NRDA	21			21
C8K3E01PQ8	Hylebos (Commencement Bay) - Zidell Marine NRDA	21			21
C8KSECAPJ4	Adrienne	19			19
C8KSECAPM6	Spencers Toy	19			19
C8KSECAPN6	Zapped	19			19
C8K3E42PG9	Raye-Ellen Damage Assessment and Response	13			13
C8KSEDAPY8	Cap Palmer Barge, Texas NRDA	13			13
C8K3E04PL4	FL4426LY	12			12
1RK3EH3P00	Unnamed Oil Spill		28		28
1BK3E1AP00	Hudson River IAG		174,952		174,952
1BK3E4AP00	Passaic River		167,687		167,687
B8K3RAPP35	Hudson River		148,009		148,009
1RK3EG3P00	Buzzards Bay		132,382		132,382
C8K3RVEP00	Vieques		107,419		107,419
1RK3EE1P03	Montrose		98,119		98,119
1RK3EE1P00	Montrose		92,224		92,224
18K3RLAP00	Louisiana Restoration Regional Planning		87,903		87,903
1CK8A35P00	Hudson River Damage Assessment		57,948		57,948
1BK3R2PP00	Poplar Point		40,389		40,389
1RK3EH8P00	Katrina		40,378		40,378
1BK3RPPP00	Poplar Point MOA		38,982		38,982
1CK8A8BP88	Montrose		37,340		37,340
A8K3BHPVS	Northwest Hawaiian Islands		34,182		34,182
1CK8A57P00	Calcasieu Estuary		29,020		29,020
B8K3RCPP2E	Tulalip Restoration		22,522		22,522
1CK3F01PLA	Louisiana Regional Restoration Planning		21,542		21,542
1CK3F01PV1	Cargill Tampa Bay		13,054		13,054
1CK3F01PCG	Ciba-Geigy (Region 4)		6,891		6,891
1CK8A09P00	Middle (Commencement Bay)		5,369		5,369
1CK8A33P00	Passaic River		4,331		4,331
1CK3F08P00	Thea-Foss Commencement Bay		3,732		3,732
1CK8A06P00	Hylebos - Commencement Bay		3,599		3,599
C8K3RCPP4E	Alcoa Trustee		3,566		3,566
1CK8A20PX1	LCP Georgia (Turtle Bay)		3,531		3,531
1CK8A23P00	Koppers Waste Site		3,388		3,388
1RK3N07P00	Washington Navy Yard		3,361		3,361
1CK3F01PW6	Albemarle Sound		3,210		3,210
1CK3F03P03	Mini 312 NRDA		2,922		2,922
C8K3RCPPN5	Ashland NSP Lakefront		2,877		2,877
C8K3RCPP5G	Charleston Harbor Restoration		2,698		2,698
C8K3RCPP6L	Koppers-CHS Trustee		2,448		2,448
1CK3F01PAA	Infant and Orphan Cases		2,111		2,111
1CK3F01PY5	Duwanish River		1,726		1,726
C8K3RCPPBT	Bayou Trepagnier		1,684		1,684
1CK8A27P00	Duwanish River		1,577		1,577

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
C8K3RCPPKH	Bayou Verdine Trustee		1,563		1,563
C8K3RCPP10	Ciba-Geigy		1,407		1,407
C8K3RCPPYQ	Calhoun Park		1,406		1,406
1TK3B06PFY	Superfund - Region 6		1,265		1,265
B8KSEDAPDF	Duwanish		1,157		1,157
B8KSEDAPDL	Duwanish		1,157		1,157
C8K3RCPPM4	Elizabeth River		1,076		1,076
C8K3RCPP84	Hudson River Trustee		1,073		1,073
C8K3RCPP2	Dupont Newport Trustee		1,056		1,056
C8K3RCPP23	Gould Trustee		833		833
1CK3F01PF9	Macalloy CPRD Spill		810		810
1CK8A32P00	Commencement Bay		810		810
1CK3F01PQ9	Commencement Bay		804		804
C8K3RCPPHF	Hanford		717		717
C8K3RCPP46	Ashtabula Trustee		714		714
B8KSECPPBT	Bayou Trepanagier		657		657
B8KSECPP6L	Koppers		637		637
C8K3RCPP26	Palmerton		614		614
C8KSECPP1B	Roanoke River/Albemarle Sound		562		562
B8KSECPPGB	Greens Bayou		528		528
C8K3RCPP1B	Roanoke River		522		522
C8K3RCPP56	Trustee Combe LFS, NJ		502		502
1CK3F01PP2	Commencement Bay		496		496
C8K3RCPPGB	Green's Bayou		482		482
C8K3RCPPCH	Chevron Primcor Port Arthur		437		437
1CK3F01PPT	Portland Harbor/Williamette River		375		375
C8K3RCPPDU	Dupont Beaumont		320		320
C8K3RCPP3U	Forest Glen Trustee		309		309
1RK3EG3PFF	Buzzards Bay		286		286
C8K3RCPP09	Hooker 102 Street		284		284
C8K3RCPP65	Green Bay/Fox River		271		271
B8K3RCPPKH	Bayou Verdine Trustee		221		221
B8KSECPPKH	Bayou Verdine Trustee		217		217
C8K3RCPP34	Whitehouse Waste Oil		210		210
1RK3DS6PFY	Calasieu, LA		201		201
C8K3RCPPAN	Ana-11		168		168
B8KSECPPNB	New Bedford Brownfield		145		145
B8KSECPP5G	Charleston Harbor Restoration		135		135
2CK3MNPB00	New Bedford Harbor		125		125
C8K3RCPPF9	MacAlloy Site		108		108
C8K3RCPP77	Bailey Waste Site		95		95
C8K3RCPP3R	Portland Harbor Trustee		94		94
1CK3F01PW5	Calhoun Park		85		85
C8K3RCPP2E	Tulalip Restoration		77		77
1CK3F01PV3	Kinder Morgan		74		74
C8K3RCPP3C	Koppers		74		74
C8K3RCPPDR	Delaware River		74		74
2CK3M8DP00	Montrose		73		73

Task Number	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
1CK3F01PX4	Halaco Engineering, Inc.	63			63
C8K3RCPPMK	Metlakatla Brownfield, AK	58			58
C8K3N03P4D	Reynolds Metals Trustee	57			57
1TK3B4AP7W	River Hills Drive Battery	56			56
B8K3RAPPLA	Restoration Planning Louisiana	30			30
1RK3EE1P02	Montrose	17			17
B8KSECPP26	Palmerton	14			14
1CK3F45P00	St. Lawrence NRDA	11			11
1CK3FY8P00	Palmer Barge, Texas	10			10
1CK8A8BP00	Montrose	10			10
1CK3F01PW3	Kent Reliant Grounding Area	9			9
1CK3F03PL7	Sooner Majic	6			6
1CK3F03PM7	FL7573HC	6			6
1CK8A20P00	LCP Georgia (Turtle Bay)	6			6
1RK3NJ2P00	Exxon Mobile Pipeline	6			6
C8KSECAPM6	Spencers Toy	6			6
1CK3F01PW4	Martin Texas	5			5
1CK3F03PM9	Southern Star	5			5
1CK8A57PBV	Calcasieu Estuary	5			5
1CK3F01PWR	Portland Harbor/Williamette River	_____	<u>(2,242)</u>	_____	<u>(2,242)</u>
Grand total		<u>\$2,624,699</u>	<u>\$2,073,745</u>	<u>\$6,689,939</u>	<u>\$11,388,383</u>

**OFFICE OF RESPONSE AND RESTORATION  
FISCAL YEAR 2005 COSTS BY OBJECT CLASS**

**SCHEDULE 2**

<b>Object Class</b>	<b>Description</b>	<b>Direct Labor</b>	<b>Other Direct Costs</b>	<b>Indirect Costs</b>	<b>Grand Total</b>
1021	Contractor Holdback		\$11,398	\$28,728	\$40,126
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,416,594		2,269,580	3,686,174
1132	Part-Time with Permanent Appointment	25,931		50,871	76,802
1151	Overtime	14,974		0	14,974
1157	Holiday Pay	3,862		1,081	4,943
1158	Hazardous Duty Pay	1,080		729	1,809
1159	Employee Cash Awards	2,500		42,777	45,277
1160	Leave Surcharge Full-Time Permanent Appointments	282,730		454,847	737,577
1180	Credit Hours Earned	21,331		84,243	105,574
1182	Compensatory Leave Earned	49,276		31,469	80,745
1210	Employer's Contribution Surcharge	457,084		735,455	1,192,539
1214	Real Estate Expenses			4,958	4,958
1216	Miscellaneous Relocation Expenses			1,500	1,500
1234	Medicare			192	192
1235	Relocation Income Tax Allowance			3,895	3,895
1237	Regular Employer FICA Contributions			1,416	1,416
1290	Relocation Services			449	449
2123	Rental of Passenger Carrying Vehicles			832	832
2140	Expenses Related To Domestic Travel - Paid to Traveler	131,462	131,548		263,010
2142	Mileage Allowance for Use of Private Car		42		42
2143	Expenses Related To Domestic Travel - Paid to Vendors	123,334	82,074		205,408
2146	Expenses Related to Foreign Travel – Paid to Traveler	1,627			1,627
2148	Expenses Related to Foreign Travel – Paid to Vendors	1,177			1,177
2211	Transportation of Household Goods			12,488	12,488
2213	All Other Transportation of Things	2,998	23,070		26,068
2214	GSA Trucks	7,695	6,411		14,106
2319	Rental Payments to GSA			254,429	254,429
2320	Rental Payments to Others	11,740	14,557		26,297
2330	Payments for Postage	467			467
2334	Rental of Equipment	337			337
2335	ADP and Telecommunications Equipment Leased				0
2336	Telecommunications Data/Network Services	6	6,227		6,233
2337	Telecommunications (Utility) FTS Services			1,894	1,894
2338	Telecommunications (Utility) Local Services	1,284	(32,687)		(31,403)
2339	Telecommunications (Utility) Toll Calls		40		40
2411	Publications	179	19,558		19,737
2415	Other Printing Not Otherwise Identified	101	3,265		3,366
2510	Information Technology/ADP Training			3,570	3,570
2511	Management and Professional Support Services	84,230	17,834	326,213	428,277
2512	Studies, Analyses and Evaluations		11,665	37,075	48,740
2522	Maintenance of Equipment			3,143	3,143
2523	ADP and Telecommunications Contractual Services	500	18,226		18,726
2526	Other Training by University or Other Non-Federal Source		65	32,638	32,703

Object Class	Description	Direct Labor	Other Direct Costs	Indirect Costs	Grand Total
2527	Miscellaneous Contractual Services Not Otherwise Classified		1,648,751	891,695	2,540,446
2533	Training by Office of Personnel Management and Other Federal Agencies			6,900	6,900
2535	All Other Services of Federal Agencies	265,107		222,575	487,682
2536	Fund Transfers between Financial Management Centers for Services		598	14,973	15,571
2610	GSA Customer Supply Center			638	638
2613	Purchases - Maintenance of Vessels	454			454
2617	Purchases of Fuel	277			277
2618	Purchases of ADP Supplies	940	47,379		48,319
2619	Purchases (All Other)	8,208	48,960		57,168
2625	Office Furniture			12,933	12,933
2628	General Office Supplies	13	8,879		8,892
3120	Non-Capitalized Equipment			1,117	1,117
3123	Non-Capitalized ADP and Telecommunications Equipment	157	140,743		140,900
3125	ADP and Telecommunications	320	950		1,270
4111	Research Grants	87,903	10,000		97,903
4310	Penalty Payments for Prompt Payment Act	2,255	1,483		3,738
9876	General Support (NOAA)	_____	_____	<u>623,911</u>	<u>623,911</u>
Grand Total		<u>\$2,624,699</u>	<u>\$2,073,745</u>	<u>\$6,689,939</u>	<u>\$11,388,383</u>