

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

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 INDIRECT COST RATE**

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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 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) 2008 costs and development of an indirect cost rate. This document presents OR&R'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 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 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 2008.

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 2008 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 2008 organization.
- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.

- Obtained downloads of FY 2008 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. 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 2008, 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 2008 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 AND COMPANY LLP

A handwritten signature in blue ink, appearing to read "Colette Y. Wilson", is positioned above the printed name.

Colette Y. Wilson, CPA
Partner

EXHIBIT

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 DARRP INDIRECT COST RATE
(EXCLUDING ERD)**

Indirect Costs	\$4,075,846
Less:	
BSG and OR&R Headquarters Costs Allocable to ERD	\$ (336,799)
Management and Support Costs Allocable to Non-Direct Activities	(548,852)
Management and Support Costs Allocable to Superfund Activities	<u>(275,338)</u>
Net Indirect Costs	<u>\$2,914,857</u>
Direct Labor Costs *	<u>\$2,383,090</u>
Indirect Cost Rate	<u>122.31%</u>

* Direct labor costs exclude costs charged to Object Class 1151.

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
F8K3N03PGD	General Management and Admin. Support			\$665,050	\$665,050
F8K3N03PDM	DARRP Management and Admin. Support			486,268	486,268
F8K3RH2P00	HQ General Support - Habitat (54%)			385,497	385,497
F8K3RJPPGD	General Management and Admin. Support			378,453	378,453
F8K3RH3P00	HQ General Support - Response (46%)			253,724	253,724
F8K3RJPPDM	DARRP Management and Admin. Support			211,420	211,420
1CK3G01P00	DARRF - HQ controlled/managed			189,115	189,115
F8K3N03PGW	General Training and Non-Case Workshops			155,809	155,809
F8K3N03PDP	DARRP Program Policy and Development			153,438	153,438
1CK3FARPGD	General Management and Admin. Support			135,262	135,262
1CK3FARPDM	DARRP Management and Admin. Support			129,195	129,195
E8K3RH2P00	HQ General Support - Habitat (54%)			107,449	107,449
F8K3RJPP00	ARD Base			86,840	86,840
F8K3RJPPGW	General Training and Non-Case Workshops			78,825	78,825
1CK3FARPGW	General Training and Non-Case Workshops			61,799	61,799
1CK3F01PTR	General Training and Non-Case Workshops			61,351	61,351
E8K3RH3P00	HQ General Support - Response (46%)			59,290	59,290
F8K3N03PDT	DARRP Training			54,947	54,947
1CK3FARPDT	DARRP Training			49,298	49,298
F8K3N03PGR	General Research and Methods Development			46,643	46,643
F8K3RJPPDP	DARRP Program Policy and Development			34,446	34,446
F8K3R01P00	Headquarters Staff Support			33,722	33,722
E8K3ENAP00	DARRP Management and Admin. Support			32,852	32,852
F8K3N03P00	ARD - General - all regions			28,068	28,068
1CK3FARPGR	General Research and Methods Development			27,710	27,710
1CK3FARPD	DARRP Program Policy and Development			26,250	26,250
F8K3RB2PDM	DARRP Management and Admin. Support (BSG)			25,577	25,577
1CK3F01P00	General Management and Admin. Support			19,217	19,217
F8K3RJPPGR	General Research and Methods Development			18,482	18,482
F8K3RJPPDT	DARRP Training			17,093	17,093
F8K3RB2PTR	General Training and Non-Case Workshops - Habitat (54%)			9,012	9,012
F8K3N03PFF	FOIA Requests, non case specific			8,597	8,597
F8K3RB3PTR	General Training and Non-Case Workshops - Response (46%)			8,036	8,036
1CK3FARP00	DARRF Base			7,447	7,447
1CK3GLBP00	BSG - DARRF			4,742	4,742
E8K3N03P00	ARD - General - all regions			4,741	4,741
F8K3E01P00	General Management and Admin. Support			3,874	3,874
F8K3RH2PTR	HQ Training - Habitat (54%)			3,775	3,775
F8K3RJPPFF	FOIA Requests, non case specific			3,564	3,564
16K3N01P00	OR&R - Program Support			3,390	3,390
F8K3RH3PTR	HQ Training - Response (46%)			3,250	3,250
F8K3EGAP00	General Management and Admin. Support			1,431	1,431
F8K3ENAP00	DARRP Management and Admin. Support			527	527
F8K3RGAP00	General Management and Admin. Support			481	481
E8K3RNAP00	DARRP Management and Admin. Support			24	24
E8K3N04P00	ERD General Management and Admin Support			12	12
F8K3RNAP00	NRDA Management and Admin			12	12

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
E8K3E01P00	General Management and Admin. Support			(28)	(28)
E8K3RAPPHQ	HQ Staff Support			(131)	(131)
F8K3RSBP00	Suisun Bay/MBF, CA	\$867,557	\$344,319		1,211,876
17K3EK1P00	SF Bay, Cosco Busan Oil Spill, CA	112,787	431,145		543,932
1CK3FARP5D	Duwamish River, WA	84,001	20,743		104,744
17K3EF5P00	Cape Flattery Grounding, HI	72,037	23,927		95,964
1CK3FARP3R	Portland Harbor, OR	58,193	22,727		80,920
17K3EJ6P00	CITGO Refinery, Calcasieu River, LA	45,490	60,782		106,272
17K3EG3P00	Buzzards Bay/Bouchard 120, MA	40,785	135,554		176,339
F8K3N03P84	Hudson River PCBs, NY	38,996	10,088		49,084
1CK3G10P00	DuPage River Restoration, IL	38,242	12,335		50,577
1CK3G11P00	Portland Harbor, OR	38,208	11,949		50,157
F8K3N03PSM	St. Lawrence River at Massena, NY	34,298	9,677		43,975
1CK3G08P00	G.E. Pittsfield (Housatonic R.), MA	32,265	11,000		43,265
1CK3FARPX1	LCP Chemicals Georgia, Inc., GA	30,085	11,995		42,080
1CK3FARPSM	St. Lawrence River at Massena, NY	29,767	8,440		38,207
17K3EF8P00	Athos I, Delaware River, NJ	26,606	123,949		150,555
F8K3N03PMC	Miscellaneous DARRP Case Charges	23,214	51,616		74,830
17K3EL2P00	SF Bay, Richmond Terminal 4 Oil Spill, CA	23,126	7,580		30,706
17K3EL5P00	Barge DM932 New Orleans, LA Oil Spill	22,512	15,604		38,116
17K3EF9P00	Selendang Ayu Oil Spill, AK	21,967	61,132		83,099
1CK3G11P03	Portland Harbor, OR	21,811	7,581		29,392
1CK3FARP27	Palmerton Zinc Pile, PA	20,333	11,485		31,818
2CK3M8CP00	Montrose Chemical Corp., CA	19,935	4,878		24,813
1CK3FARP84	Hudson River PCBs, NY	19,786	8,573		28,359
17K3N21PTB	Former Tow Basin Facility, San Diego, CA	19,266	4,713		23,979
17K3EE5PDA	T/V Margara, Tallaboa, PR	19,043	7,900		26,943
F8K3N03PX1	LCP Chemicals Georgia, Inc., GA	16,969	4,244		21,213
1CK3FARPBH	Diamond Alkali Co. (Passaic River), NJ	16,138	4,309		20,447
17K3NN9P00	Barge DM932 New Orleans, LA Oil Spill	16,079	9,934		26,013
F8K3RJPPMC	Miscellaneous DARRP Case Charges	15,863	3,880		19,743
1CK3FARPBC	Portland Harbor, OR	15,310	7,600		22,910
1CK3FARPGZ	Cornell Dublier Electronics, Inc., NJ	14,938	3,655		18,593
17K3EH4P00	Castro Cove/ChevronTexaco Oil Spill, CA	13,669	3,343		17,012
F8K3RJPPSM	St. Lawrence River at Massena, NY	12,211	3,028		15,239
F8K3RJPPTF	Commencement Bay, WA	12,018	1,263		13,281
F8K3RDHP00	Vieques	11,486	2,864		14,350
2CK3MH1P42	Exxon Valdez, AK	10,323	2,541		12,864
1CK3FARPM7	LCP Chemicals Georgia, Inc., GA	10,322	2,525		12,847
1CK3FARPM7	ExxonMobil, Charleston, SC	10,319	3,730		14,049
2CK3L32P00	Commencement Bay, WA	9,785	2,393		12,178
F8K3N03P1B	Weyerhaeuser Company Plymouth Wood Treating Plant, NC	9,707	2,382		12,089
F8K3N03P5D	Duwamish River, WA	9,443	453		9,896
F8K3N03P9B	Allied Paper/Kalamazoo River, MI	9,432	2,340		11,772
F8K3RJPPWK	Outboard Marine (Waukegan Harbor), IL	9,135	2,281		11,416
F8K3N03P3R	Portland Harbor, OR	8,834	3,334		12,168
F8K3N03PB1	Ciba-Geigy Corp. (McIntosh Plant), AL	8,328	2,193		10,521

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
F8K3N03PMW	Commencement Bay, WA, NRDA - Middle Waterway	8,152			8,152
17K3EJ3P00	TB DBL 152, LA	7,888	3,023		10,911
F8K3RJPP84	Hudson River PCBs, NY	7,880	1,927		9,807
F8K3N03PSS	Selby Slag, CA	7,652	1,872		9,524
F8K3RJPP5D	Duwamish River, WA	7,486	1,177		8,663
1CK3FARPMC	Miscellaneous DARRP Case Charges	7,269	2,503		9,772
1CK3FARPCM	Commencement Bay, WA	6,727	3,013		9,740
F8K3RJPPBN	Diamond Alkali Co. (Passaic River), NJ	6,569	1,627		8,196
F8K3RJPP9B	Allied Paper/Kalamazoo River, MI	6,433	1,635		8,068
1CK3FARPL7	Halby Chemical Co., DE	6,225	1,523		7,748
17K3N21PGP	Georgia Pacific Mill, Fort Bragg, CA	6,129	1,499		7,628
F8K3N03PC7	Berry's Creek (Ventron/Velsicol), NJ	6,127	1,274		7,401
F8K3RJPP1B	Weyerhaeuser Plymouth Wood Treating, NC	5,997	1,477		7,474
17K3EK3P00	Barataria Bay, Exxon Mobil, LA	5,594	1,368		6,962
1CK3FARPTE	Teledyne Ryan, San Diego, CA	5,432	1,988		7,420
F8K3N03P27	Palmerton Zinc Pile, PA	5,286	1,349		6,635
F8K3RJPPGZ	Cornell Dublier Electronics, Inc., NJ	5,280	1,292		6,572
F8K3N03PV1	Cargill Tampa Bay Acidic Water Spill, FL	5,059	1,239		6,298
F8K3RJPPVE	Vieques Naval Facility, PR	4,996	1,222		6,218
1CK3J75PD7	Whitby (NMS), FL, DA and Response	4,593			4,593
F8K3RJPP27	Palmerton Zinc Pile, PA	4,543	1,136		5,679
F8K3RJPPSS	Selby Slag, CA	4,508	1,102		5,610
F8K3N03P15	Nyanza Chemical Waste Dump, MA	4,410	1,079		5,489
1CK3FARPY5	Duwamish River, WA	4,409	1,078		5,487
2CK3M25P00	Lordship Point, CT	4,322	1,057		5,379
1CK3FARPMW	Commencement Bay, WA	4,168	1,019		5,187
F8K3N03PDH	DuPont Hay Road, DE	4,141	1,013		5,154
1CK3FARP9B	Allied Paper/Kalamazoo River, MI	4,110	3,270		7,380
F8K3RJPPX1	LCP Chemicals Georgia, Inc., GA	4,053	991		5,044
F8K3RJPPAL	ALCOA (Point Comfort)/Lavaca Bay; TX	3,996	977		4,973
F8K3RJPP3R	Portland Harbor, OR	3,887	951		4,838
1CK3FARPTF	Commencement Bay, WA	3,817	933		4,750
17K3EC5P00	Indian River (Connectiv) Oil Spill, DE	3,788	926		4,714
1CK3FARPGB	Greens Bayou (GB Biosciences), TX	3,783	925		4,708
1CK3G11P02	Portland Harbor, OR	3,748	917		4,665
F8K3N03P7Y	Duwamish River, WA, NRD/Trustee - General	3,703			3,703
F8K3RJPPB1	Ciba-Geigy Corp. (McIntosh Plant), AL	3,581	880		4,461
E8K3N03PBN	Diamond Alkali Co. (Passaic River), NJ	3,547	879		4,426
F8K3RJPPBC	Portland Harbor, OR	3,487	857		4,344
1CK3FARPLW	Duwamish River, WA	3,462	846		4,308
17K3N22P02	Tyndall Air Force Base, Panama City, FL	3,365	2,480		5,845
F8K3N03PVE	Vieques Naval Facility, PR	3,327	814		4,141
F8K3N03PXM	Exxon Mobil, Charleston, SC	3,291	805		4,096
2CK3M8AP00	Montrose Chemical Corp., CA	3,284	804		4,088
F8K3RJPPC7	Ventron/Velsicol, NJ	3,132	476		3,608
F8K3N03PPT	Portland Harbor, OR, Willbridge Cove NRD	3,099			3,099
F8K3N03PBD	Apra Harbor Naval Complex, Guam	3,090	526		3,616

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1CK3FARPLS	GAF Corp., NJ	2,989	731		3,720
1CK3FARP44	Quendall Terminals, WA	2,974	731		3,705
F8K3RJPPBT	Bayou Trepagnier, LA	2,930	719		3,649
1CK3FARPPS	Duamish River, WA	2,913	712		3,625
F8K3N03PKL	Hurricane Katrina	2,821	690		3,511
1CK3FARPKJ	Bayou d'Inde, LA	2,820	3,360		6,180
F8K3RJPPY5	Duamish River, WA	2,809	24		2,833
1CK3FARPPT	Portland Harbor, OR	2,785	1,414		4,199
17K3ED3P00	Mosquito Bay Oil Spill, LA	2,780	694		3,474
F8K3N03PGB	Greens Bayou (GB Biosciences), TX	2,779	680		3,459
F8K3RJPPVC	ExxonMobil-Port of Baldwin, SC	2,681	656		3,337
F8K3RJPPCC	Castro Cove/Chevron Richmond, CA	2,664	652		3,316
1CK3FARPDJ	Duamish River, WA	2,552	624		3,176
17K3N22P00	EPA Region 4 Tech Support Reimbursable	2,465	603		3,068
F8K3RJPPTE	Teledyne Ryan, San Diego, CA	2,465	603		3,068
1CK3FARP6L	Koppers Co., Inc. (Charleston Plant), SC	2,425	594		3,019
1CK3FARPRW	Duamish River, WA	2,240	548		2,788
F8K3N03P3C	Applied Environmental Services (Shore Realty), NY	2,186	535		2,721
2CK3L14P00	Blackbird Mine, ID, Restoration (float)	2,166			2,166
F8K3RJPPLA	Louisiana Regional Restoration Planning	2,147	525		2,672
F8K3RJPPG3	Exxon-Mobil Atlantic Phosphate Works, SC	2,131	521		2,652
2CK3M8GP00	Montrose Chemical Corp., CA	2,122	519		2,641
17K3N21PCO	Naval Amphibious Base Coronado, CA	2,077	508		2,585
1CK3JLSPN8	Non Compete (NMS), FL	2,014	493		2,507
F8K3N03PSR	Star Lake Canal, TX	1,979	484		2,463
17K3N21PNS	Naval Station San Diego, CA	1,971	483		2,454
F8K3N03PY5	Duamish River, WA, NRD/Trustee, Boeing	1,969			1,969
17K3EL1P00	Tigani oil spill, Delaware River, NJ	1,965	535		2,500
F8K3N03PBT	Bayou Trepagnier, LA	1,957	497		2,454
F8K3N03P7W	Raritan Arsenal, NJ	1,937	474		2,411
F8K3N03PTF	Commencement Bay, WA, NRDA - Thea Foss	1,828	94		1,922
F8K3N03PRB	Duamish River, WA, NRD/Trustee, Seattle/Bluefields	1,827			1,827
2CK3M8FP00	Montrose Chemical Corp., CA	1,822	446		2,268
1BK3R2PP00	Poplar Point Nursury, DC	1,816	445		2,261
F8K3N03PBN	Diamond Alkali Co. (Passaic River), NJ	1,745	917		2,662
1CK3FARP1B	Weyerhaeuser Plymouth Wood Treating, NC	1,652	776		2,428
F8K3N03PCC	Castro Cove/Chevron Richmond, CA	1,631	400		2,031
1CK3FARP4E	St. Lawrence River at Massena, NY	1,622	397		2,019
1CK3FARPDK	Duamish River, WA	1,568	383		1,951
1CK3FARPSX	CSX, Anacostia Oil Spill	1,545	377		1,922
F8K3N03PBC	Portland Harbor, OR	1,534	381		1,915
F8K3N03PMS	Malone Services Company - Swan Lake, TX	1,496	366		1,862
F8K3RJPPS0	Solar Turbines Inc., San Diego, CA	1,483	363		1,846
17K3EK9P00	Guayanilla Mystery Spill, PR	1,440	352		1,792
F8K3RJPPPS	Duamish River, WA, Port of Seattle NRD/Trustee	1,425			1,425
17K3EE5P01	T/V Margara, Tallaboa, PR	1,379	473		1,852
F8K3RJPPV1	Cargill Tampa Bay Acidic Water Spill, FL	1,376	337		1,713

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
F8K3N03PKJ	Bayou d'Inde, LA	1,375	336		1,711
F8K3N03PAW	Anacostia Watershed Project	1,371	336		1,707
F8K3N03PLS	GAF Corp., NJ	1,350	331		1,681
17K3EK6P00	Dalco Passage, Conoco-Philips, WA	1,326	325		1,651
F8K3RJPPF3	ExxonMobil-Swift Agrichem, SC	1,303	319		1,622
F8K3RJPPBD	Apra Harbor Naval Complex, Guam	1,300	318		1,618
F8K3RJPPDJ	Duwamish River, WA, NRD/Trustee, Jorgenson Forge	1,264			1,264
F8K3N03PL7	Halby Chemical Co., DE	1,242	304		1,546
F8K3N03PTE	Teledyne Ryan, San Diego, CA	1,233	301		1,534
F8K3N03PTH	Stolt Haven Acid Spill, Belle Chase, LA	1,215	308		1,523
1CK3FARPB1	Ciba-Geigy Corp. (McIntosh Plant), AL	1,195	1,203		2,398
17K3N21PBC	Naval Training Center Boat Channel, San Diego, CA, Response	1,185	290		1,475
F8K3N03PLP	Former Lail Property/ExxonMobil, NJ	1,182	290		1,472
1CK3FARPC7	Berry's Creek (Ventron/Velsicol), NJ	1,156	736		1,892
F8K3N03PDS	Star Lake Lodge, TX	1,149	280		1,429
F8K3N03PDR	Delaware River Database and Mapping	1,111	272		1,383
1CK3FARPCC	Castro Cove/Chevron Richmond, CA	1,066	275		1,341
F8K3RJPPMW	Commencement Bay, WA	1,063	224		1,287
1CK3FAR PSS	Selby Slag, CA	1,035	253		1,288
F8K3RJPPKJ	Bayou d'Inde, LA	1,008	246		1,254
F8K3RJPPDU	DuPont Beaumont, TX	1,006	246		1,252
F8K3N03PDU	DuPont Beaumont, TX	998	249		1,247
1CK3FARP3C	Koppers Company (Newport Plant), DE	995	357		1,352
F8K3N03PW2	Wyckoff Co./Eagle Harbor (Bainbridge Island), WA, NRD/Trustee	976			976
17K3N21PST	Solar Turbines Inc., San Diego, CA	960	235		1,195
F8K3N03PKH	Bayou Verdine, LA	951	232		1,183
F8K3N03PSX	CSX Anacostia River Derailment, DC	945	231		1,176
1CK3G13P00	Clark/Chevron Port Arthur, TX	928	227		1,155
F8K3N03PDK	Duwamish River, WA, NRD/Trustee, Seattle - King County	878			878
F8K3N03PN5	Ashland/NSP Lakefront, WI	858	210		1,068
F8K3RJPP LW	Duwamish River, WA, NRD/Trustee, Lockheed	820			820
1CK3FARPDH	DuPont Hay Road, DE	800	409		1,209
F8K3N03PCT	Clark/Chevron Port Arthur, TX	800	196		996
1CK3FARPWT	Washington State, Eagle Harbor	785	193		978
2CK3M8BP00	Montrose Chemical Corp., CA	751	184		935
F8K3N03P46	Ashtabula River and Harbor, OH	742	180		922
F8K3N03PG6	New London Submarine Base, CT	735	180		915
2CK3M8PP00	Montrose Chemical Corp., CA	704	172		876
F8K3N03PLA	Louisiana Regional Restoration Planning	683	167		850
F8K3N03P7K	Naval Surface Warfare C. Dahlgren, VA	675	165		840
F8K3RJPPRW	Duwamish River, WA	668	59		727
F8K3N03P77	Bailey Waste Disposal, TX	664	162		826
F8K3N03PRM	Island End River, MA	653	160		813
F8K3N03PPS	Duwamish River, WA, Port of Seattle NRD/Trustee	644			644
F8K3RJPP46	Ashtabula River and Harbor, OH	636	159		795
F8K3N03PNA	NASSCO/SW Marine Shipyard, CA	630	155		785

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**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
F8K3N03PW7	Newtown Creek Oil Spill, NY	610	149		759
F8K3RJPPCM	Commencement Bay, WA	580	142		722
F8K3RJPPDS	Star Lake Lodge, TX	574	141		715
2CK3L46PTT	Elliott Bay Phase I, WA	573	141		714
1CK3G02P00	Applied Environmental Services (Shore Realty), NY	558	137		695
1CK3FARPB3	Tex Tin Corporation, TX	554	458		1,012
F8K3RJPPDH	DuPont Hay Road, DE	527	129		656
1CK3JLSPL9	Androw (NMS), FL	493	121		614
F8K3N03PF7	Newport Naval Training Center, RI	489	120		609
F8K3N03PHG	Holyoke Gas Works, MA	489	120		609
E8K3RJPPCM	Commencement Bay, WA	484	118		602
1CK3FARPKH	Bayou Verdine, LA	475	117		592
1CK3FARPBT	Bayou Trepagnier, LA	465	114		579
F8K3N03P6L	Koppers Co., Inc. (Charleston Plant), SC	459	113		572
F8K3RJPPGB	Greens Bayou (GB Biosciences), TX	459	113		572
F8K3N03PCN	North Cape Oil Spill, RI	449	110		559
F8K3RJPPAG	Agrifos, Houston Ship Channel, TX	425	104		529
1CK3FARPLA	Louisiana Regional Restoration Planning	418	811		1,229
F8K3RJPLP	Former Lail Property/ExxonMobil, NJ	414	101		515
F8K3RJPPXM	ExxonMobil, Charleston, SC	412	101		513
1CK3FARPHG	Holyoke Gas Works, MA	402	98		500
17K3EF7P00	Foss Barge/Pt. Wells, WA	386	94		480
1CK3FARPV1	Cargill Tampa Bay Acidic Water Spill, FL	367	90		457
F8K3RJPLL2	Atlantic Wood Industries, Inc., VA	358	87		445
F8K3RJPPDK	Duwamish River, WA, NRD/Trustee, Seattle - King County	351			351
F8K3N03P56	Combe Landfill South, NJ	350	86		436
17K3EJ5P00	Bermuda Islander, Delaware Bay, NJ	349	86		435
17K3N21PNI	North Island Naval Air Station, San Diego, CA	346	85		431
F8K3RJPPM7	LCP Chemicals Georgia, Inc., GA	335	82		417
F8K3RJPPN5	Ashland/NSP Lakefront, WI	334	82		416
17K3EB9P00	Beaver Creek Oil Spill, OR, NRDA	332			332
1CK3FARPZE	Zeneca	326	80		406
17K3N22P04	Parris Island Marine Recruit Depot, SC	314	76		390
F8K3N03PW4	St. Louis River (Interlake), MN	312	76		388
1CK3FARPT3	Liberty Industrial Finishing, NY	307	75		382
17K3N21PPH	Naval Base Ventura County, Port Hueneme, CA	306	75		381
F8K3N03PSL	Tex Tin Corporation, TX	302	73		375
F8K3N03P06	Spectron, Inc., MD	300	73		373
1CK3FARP26	Montrose Chemical Corp., CA	299	73		372
F8K3N03PWK	Outboard Marine (Waukegan Harbor), IL	274	66		340
F8K3N03PCG	CITGO Refinery, Calcasieu River, LA	273	66		339
F8K3N03PDD	Hurricane Debris Removal, Phase IV	262	82		344
1CK3FARPMB	Mulberry Phosphate, FL	262	64		326
F8K3RJPPAP	Agrifos Phosphoric Acid Spill, TX	258	63		321
2CK3M8HP00	Montrose Chemical Corp., CA	249	61		310
2CK3M8JP00	Montrose Chemical Corp., CA	249	61		310
F8K3RJPPHG	Holyoke Gas Works, MA	249	61		310

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**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
F8K3N03PGZ	Cornell Dublier Electronics, Inc., NJ	238	58		296
F8K3RJPP07	Industri-Plex, MA	230	56		286
F8K3RJPP3C	Koppers Company (Newport Plant), DE	228	56		284
1CK3FARP51	Douglassville Disposal, PA	226	55		281
1CK3G07P00	Bailey Waste Disposal, TX	212	52		264
1CK3FARPNA	NASSCO/SW Marine Shipyard, CA	211	52		263
2CK3M8QP00	Montrose Chemical Corp., CA	211	52		263
1CK3J80PA6	Green Chile (NMS), FL	201	49		250
F8K3N03PZ2	Yeoman Creek Landfill, IL	196	48		244
17K3N21PTE	Telendyne Ryan	192	47		239
17K3NN8P00	DBL 151 Grounding - FL	188	45		233
F8K3RB2PCM	Commencement Bay, WA	185	45		230
F8K3N03PAG	Agrifos, Houston Ship Channel, TX	167	41		208
17K3ED5P00	Luckenbach Oil Spill, CA	161	39		200
F8K3N03PMM	Magic Marker, NJ	161	39		200
F8K3RJPP09	102nd Street Landfill (Hooker), NY	156	41		197
2CK3L1BP00	Olympic Pipeline/Whatcom Cr., WA	156	38		194
F8K3N03PGN	Great Lakes Naval Training Center, IL	155	38		193
F8K3N03PT3	Liberty Industrial Finishing, NY	155	38		193
F8K3RJPP6L	Koppers Co., Inc. (Charleston Plant), SC	155	38		193
F8K3RJPPRM	Island End River, MA	155	38		193
F8K3N03PWD	Cat/Wood Island, Cherry Point	151	37		188
2CK3LCMP00	Cape Mohican, CA	150	37		187
F8K3RJPP65	Fox River/Green Bay, WI	146	36		182
F8K3RJPPNA	NASSCO/SW Marine Shipyard, CA	136	34		170
F8K3N03P4H	Bayou Verdine, LA	121	30		151
1CK3FARPW7	Newtown Creek Oil Spill, NY	120	29		149
F8K3RJPPMS	Malone Services Company - Swan Lake, TX	115	28		143
1CK3FARPHH	Tesoro/Barbers Point Oil Spill, HI	113	27		140
1CK3FARPDU	DuPont Beaumont, TX	87	437		524
F8K3N03PGU	NCBC, Gulfport MS	86	21		107
17K3EE2P00	Evergreen/Cooper River, SC	84	20		104
17K3EJ8P00	International Petroleum Corp., Christina River Oil Spill, DE	84	20		104
F8K3RJPPST	ExxonMobil-Stono Phosphate, SC	84	20		104
1CK3FARPN5	Ashland/NSP Lakefront, WI	78	20		98
1CK3FARPF9	Macalloy Corporation, SC	75	18		93
F8K3RJPPX6	Halaco Engineering Co., CA	74	18		92
F8K3N03PKB	Palmer Barge Line, TX	61	14		75
F8K3N04P2P	Barge DM932, New Orleans, LA	61	14		75
17K3EK5P00	Puget Sound Energy, Crystal Mountain, WA	58	14		72
17K3EH9P00	Casitas grounding, HI	53	13		66
F8K3RJPP7Y	Duwamish River, WA, NRD/Trustee, General	48			48
E8K3N03PX1	LCP Chemicals Georgia, Inc., GA	46	11		57
F8K3N03PZ6	Gulf State Utilities - North Ryan St, LA	46	11		57
F8K3N03P2C	Applied Environmental Services (Shore Realty), NY	40	10		50
1CK3FARP7Y	Duwamish River, WA	38	1,375		1,413
F8K3RJPPMM	Magic Marker, NJ	38	10		48

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
F8K3RJPPGN	Great Lakes Naval Training Center, IL	37	10		47
F8K3RJPPZ2	Yeoman Creek Landfill, IL	37	10		47
1CK3G06P3U	Forest Glen Mobile Home Subdivision, NY	37	9		46
F8K3RJPPNN	Tenyo Maru Oil Spill, WA	37	9		46
1CK3FARPZ6	Gulf State Utilities - North Ryan St, LA	30	7		37
F8K3N03PB3	Tex Tin Corporation, TX	30	7		37
F8K3RJPPJY	Patrick Bayou, TX	29	7		36
F8K3RJPPSL	Tex Tin Corporation, TX	29	7		36
1CK3JLSPQ2	Sea Train (NMS), FL	28	7		35
F8K3N03P44	Quendall Terminals, WA	26	7		33
2CK3LTUP00	Tulalip Landfill, WA	25	6		31
F8K3RJPPKL	Hurricane Katrina	24	6		30
F8K3RJPPSR	Star Lake Canal, TX	15	4		19
1CK3G15P00	Palmerton Zinc Pile, PA	1			1
F8K3RJPP10	Ciba-Geigy Corp. (McIntosh Plant), AL	(1)			(1)
1CK3FARPLC	Duwamish River, WA	(192)	(47)		(239)
16K3E1AP00	Hudson River NYS - IAG		494,245		494,245
18K3RRDP00	Detroit River Restoration		60,702		60,702
D8K3RVEP00	Vieques Naval Facility, PR		47,283		47,283
E8K3RDHP00	Vieques Naval Facility, PR		27,766		27,766
1CK3GVEP00	Vieques Naval Facility, PR		7,994		7,994
1CK3F01PAG	Agrifos, Houston Ship		2,305		2,305
1CK8A35P00	Hudson River PCBs, NY		2,004		2,004
1CK8A06P00	Commencement Bay, WA		1,577		1,577
1CK8A27P00	Duwamish River, WA		1,577		1,577
1CK8A32P00	Commencement Bay, WA		1,577		1,577
1CK3FARPCW	Hurricane Katrina, Chevron Wagon Wheel NRDA		1,576		1,576
1CK3FARPHY	Commencement Bay, WA, NRDA - Hylebos (General)		1,366		1,366
1CK3FARPNQ	Keesler Air Force Base, MS		1,261		1,261
1CK3FARPVE	Vieques Naval Facility, PR - ARD		1,127		1,127
1CK3FARPD4	Tyndall Air Force Base, Panama City, FL		875		875
1CK3FARP8T	Portland Harbor, OR, RI/FS		788		788
1CK3FARPM4	Eppinger and Russell, Elizabeth River, VA		690		690
1CK3FARPC4	Atlas Tack Corp., MA		687		687
E8K3N03PBC	Portland Harbor, OR		660		660
1CK3F01PW6	Weyerhaeuser Company Plymouth Wood Treating Plant, NC		629		629
1CK3FARPSR	Star Lake Canal, TX		568		568
1CK3F01PCG	Ciba-Geigy Corp. (McIntosh Plant), AL		462		462
1CK3FARPK1	Kerr-McGee Chemical Corp., FL		409		409
1CK3FARPMS	Malone Services Company - Swan Lake Plant, TX		395		395
1CK3F45P00	St. Lawrence NRDA		340		340
1CK3FARPCT	Clark/Chevron Port Arthur, TX		317		317
1CK3F01PW1	Greens Bayou (GB Biosciences), TX		291		291
1CK3FARP5F	Langley AFB/NASA Research Center, VA: Langley Air Force Base		230		230
1CK3F01PDT	DuPont Beaumont, TX		229		229
1CK3FARPFT	Falcon Refinery, Corpus Christi, TX		173		173
1CK3FARPJY	Patrick Bayou, TX		166		166

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY TASK CODE**

TASK CODE	TASK DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1CK3FARP7H	Callahan Mining Corp., ME		153		153
1CK3FARP6P	Centredale Manor, RI		137		137
1CK3FARPDS	Star Lake Lodge, TX		133		133
1CK3FARPDL	Dover Municipal Landfill, NH		122		122
1CK3FARPW2	Wyckoff Co./Eagle Harbor (Bainbridge Island), WA		52		52
1CK3F01PBD	Bayou d'Inde, LA		47		47
17K3EE5P00	T/V Margara, Tallaboa, PR		35		35
Total		<u>\$2,399,043</u>	<u>\$2,252,965</u>	<u>\$4,075,846</u>	<u>\$8,727,854</u>

SCHEDULE 2

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2008 COSTS BY OBJECT CLASS**

OBJECT CLASS	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,469,512		\$1,478,443	\$2,947,955
1151	Overtime	15,953			15,953
1159	Employee Cash Awards			106,000	106,000
1160	Leave Surcharge Full-Time Permanent Appointments	293,897		295,685	589,582
1180	Credit Hours Earned	59,457		52,515	111,972
1209	Temporary Quarters			891	891
1210	Employer's Contribution Surcharge	476,102		479,014	955,116
1216	Miscellaneous Relocation Expenses			500	500
1219	Transportation Subsidy		\$238	23,855	24,093
1234	Medicare			30	30
1235	Relocation Income Tax Allowance			638	638
1237	Regular Employer FICA Contributions			126	126
2123	Rental of Passenger Carrying Vehicles			3,090	3,090
2140	Expenses Related To Domestic Travel - Paid to Traveler		94,311	201,152	295,463
2143	Expenses Related To Domestic Travel - Paid to Vendors		46,593	121,718	168,311
2146	Expenses Related to Foreign Travel - Paid to Traveler			6,064	6,064
2148	Expenses Related to Foreign Travel - Paid to Vendors			3,877	3,877
2211	Transportation of Household Goods Related to Permanent Change of Station			18,472	18,472
2213	All Other Transportation of Things		275	11,319	11,594
2319	Rental Payments to GSA		164,056	164,735	328,791
2320	Rental Payments to Others			38,316	38,316
2336	Telecommunications Data/Network Services			4,401	4,401
2337	Telecommunications (Utility) FTS Services			71,457	71,457
2338	Telecommunications (Utility) Local Services		144	97,038	97,182
2411	Publications			4,405	4,405
2415	Printing			5,950	5,950
2510	Information Technology/ADP Training			2,399	2,399
2511	Management and Professional Support Services	<u>84,122</u>	679,034	216,592	979,748
2522	Maintenance of Equipment		4,532	866	5,398
2523	ADP and Telecommunications Contractual Services			10,858	10,858
2526	Other Training by University or Other Non-Federal Source		965	44,594	45,559
2527	Miscellaneous Contractual Services Not Otherwise Classified		781,946	71,168	853,114
2533	Training by Office of Personnel Management and Other Federal Agencies		450	19,088	19,538
2535	All Other Services of Federal Agencies		60,702	342	61,044
2536	Fund Transfers between Financial Management Centers for Services		106	64,532	64,638
2613	Purchases - Maintenance of Vessels			32	32
2618	Purchases of ADP Supplies		2,552	7,458	10,010
2619	Purchases (All Other)		7,605	15,755	23,360
2625	Office Furniture			729	729
2628	General Office Supplies			1,032	1,032
3120	Non-Capitalized Equipment		1,449		1,449
3123	Non-Capitalized ADP and Telecommunications Equipment		5,527	26,594	32,121
4301	Penalty Payments for Prompt Payment Act		179	146	325
9876	General Support (NOAA)		<u>402,301</u>	<u>403,970</u>	<u>806,271</u>
	Total	<u>\$2,399,043</u>	<u>\$2,252,965</u>	<u>\$4,075,846</u>	<u>\$8,727,854</u>