

February 13, 2009

CERTIFIED MAIL
7099 3220 0007 4798 2795

Mr. Doug Clay, Manager
Division of Land Pollution Control
Bureau of Land
Illinois Environmental Protection Agency
1021 N. Grand Avenue East
P.O. Box 19276
Springfield, IL 62702

Re: Request for Interpretation of Policy Regarding Solid Waste Fee Exemptions

Dear Mr. Clay:

We are writing to request a written interpretation from the Illinois Environmental Protection Agency regarding its policy on whether certain types of waste used as alternate daily cover, road building material and/or intermediate cover are subject to, or exempt from, the payment of state and local Solid Waste Management Fees and Subtitle D fees.

This is an issue of considerable importance which has arisen because of the ever-increasing number of wastes that are being permitted by the Agency as alternate daily cover, road building material, and/or intermediate cover. With the City of Chicago's passage of their 50% C&D debris recycling ordinance, we are seeing an increasing amount of C&D debris disposed of in regional landfills. Much of this waste is coming labeled as other materials which may have temporary beneficial uses at the landfills, but must be managed as waste, disposed of, and still consumes valuable airspace.

It appears that many landfills have taken the position that these materials are not considered to be "waste", and that the landfill need not pay state and local Solid Waste Management Fees and Subtitle D Fees for this material. Some are not even reporting this waste to the Agency as being "received" by the landfill. Additionally, the landfills may not be paying local host fees for the material because the host fees are often based on the same criteria used to determine local surcharge fees. In most cases the landfills are charging the waste generators and haulers to dump these materials at their landfills (although sometimes at a discounted rate or even "free").

This practice obviously has the potential to have a substantial financial impact on the Agency, as well as local units of government who collect fees under Section 22.15 and 22.44 of the Act, and through host agreements with the landfills. It is our belief that the problem will become larger, in terms of the dollars involved, in the near future. It is therefore important that the Agency weigh in on the matter by providing its interpretation of the pertinent statutes and regulations.

In general, our questions are as follows:

(1) How does the Agency determine what types of waste are subject to the fees and which ones are exempt from the fees, and what are the criteria used in the determination?

(2) Are wastes that are used for Alternate Daily Cover Material (ADCM) exempt from the fees solely because they are used as ADCM?

(3) Are alternate intermediate cover materials or road building materials which are waste (i.e. general construction or demolition debris, shredded tires or shredded uncontaminated wood) exempt from fees even if they are ultimately disposed of at the landfill after their use?

More specifically, our analysis has resulted in the following questions:

415 ILCS 5/22.15(k) (Solid Waste Management Fund) states:

“In accordance with the findings and purposes of the Illinois Solid Waste Management Act, beginning January 1, 1989 the fee under subsection (b) and the fee, tax or surcharge under subsection (j) shall not apply to:

- (1) Waste which is hazardous waste; or*
- (2) Waste which is pollution control waste; or*
- (3) Waste from recycling, reclamation or reuse processes which have been approved by the Agency as being designed to remove any contaminant from wastes so as to render such wastes reusable, provided that the process renders at least 50% of the waste reusable; or*
- (4) Non-hazardous solid waste that is received at a sanitary landfill and composted or recycled through a process permitted by the Agency; or*
- (5) Any landfill which is permitted by the Agency to receive only demolition or construction debris or landscape waste.”*

The exemptions listed in 415 ILCS 5/22.44(c) (Subtitle D Management Fund) are virtually identical to those listed in Section 22.15(k).

Regarding number 2 above, “**pollution control wastes**”, other than looking at the definition in Section 3.335 of the Act, are there certain criteria that the Agency uses to decide if a particular waste is or is not a “pollution control waste”? If so, what are they?

Regarding number 3 above, “**waste from recycling, reclamation or reuse processes...**” could you provide a list of facilities or processes which have been “approved by the Agency as being designed to remove any contaminant from waste so as to render the wastes reusable, provided that the process renders at least 50 percent of the waste reusable”? Also,

- Is the use of a type of waste for alternate daily cover material at a landfill considered recycling, reclamation or reuse?

Examples: foundry sand, ash based material, shredded C&D debris, shredded tires or clean asphalt roof shingles.

- Does this exemption for “waste from recycling, reclamation, or reuse processes...” include the material being recycled? In other words, is the exemption only for the by-product (the less-than 50% of what can't be recycled), or can it include the material that is supposedly being recycled?

Example: Shredded Construction and Demolition Debris (SCDD) coming from recycling facilities in the Chicago area which are approved by the Agency and being disposed of at a landfill.

- What if the shredded material is part of the 50% which they are calling recycled, and not the waste generated as a result of the recycling process?
- If this same material (the 50% being “recycled or reused”) was used for road base or ADCM, would it then be exempt from state and local fees?

In that connection, **415 ILCS 5/22.38(e)** states:

"recyclable general construction or demolition debris" means general construction or demolition debris that has been rendered reusable and is reused or that would otherwise be disposed of or discarded but is collected, separated, or processed and returned to the economic mainstream in the form of raw materials or products. "Recyclable general construction or demolition debris" does not include general construction or demolition debris processed for use as fuel, incinerated, burned, buried, or otherwise used as fill material.

This section appears to suggest that “recyclable general construction or demolition debris” does not include material which goes to a landfill and is “buried, or otherwise used as fill material,” as in the use of shredded C&D debris used for ADCM, road base, or alternate intermediate cover, which is buried and used for fill material. This material also has not been “returned to the economic mainstream in the form of raw materials or products.”

Regarding number 4 above, “**Non-hazardous solid waste that is received at a sanitary landfill and composted or recycled through a process permitted by the Agency,**” what does the latter part “recycled through a process permitted by the Agency” mean? Can you provide some examples of processes that are permitted by the Agency for recycling solid waste received at a landfill?

In determining all of the above, does it matter whether or not a landfill charges a tipping fee (not the state or local fees), or a reduced fee for the waste? If they accept the waste for free and use it for ADCM, intermediate cover, or road base, would that have any bearing on whether or not state and local fees should be assessed on the waste? What if they paid a nominal fee for the waste for the above uses?

We have attached a spreadsheet which lists materials which are currently accepted for use as Alternate Daily Cover Material, intermediate cover, road subbase or base, or amendments to the final protective cover at landfills in Northern Illinois. Which of these types of waste would be considered exempt by the Agency from the state and local fees and why?

Construction and demolition debris comprise 20-35 percent of all the solid waste generated in the five-county Chicagoland area, according to the Illinois Construction and Demolition Site Recycling Handbook published by the Illinois Department of Commerce and Community Affairs in 1997. The diversion of as much of this waste as possible from state landfills is critical to prolonging Illinois landfill disposal capacity.

Exempting the materials discussed in this letter from payment of state and local surcharge fees if used beneficially at a landfill has resulted in more waste being hauled to landfills rather than being recycled. This seems contrary to the City of Chicago's C&D recycling ordinance and the Illinois Solid Waste Management Act, which we believe are intended to divert waste from landfills.

For example, the exemptions in 415 ILCS 5/22.15(k) are supposed to be "in accordance with the Illinois Solid Waste Management Act", which states (415 ILCS 20/2(b)) that:

"It is the purpose of this Act to reduce reliance on land disposal of solid waste, to encourage and promote alternative means of managing solid waste, and to assist local governments with solid waste planning and management. In furtherance of those aims, while recognizing that landfills will continue to be necessary, this Act establishes the following waste management hierarchy, in descending order of preference, as State policy:

- (1) volume reduction at the source;*
- (2) recycling and reuse;*
- (3) combustion with energy recovery;*
- (4) combustion for volume reduction;*
- (5) disposal in landfill facilities."*

Disposal at landfills is the last management option listed, meaning the least desired of all options. We believe sending waste to landfills to be used as alternate/intermediate daily cover or road base is not recycling or reusing the waste. It is disposing of it in a manner which may be temporarily beneficial to the landfill. This waste (even if the

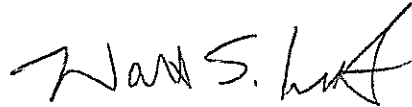
landfills don't call it that) is still regulated as waste and consumes airspace in state landfills.

Although Delegated Counties may not have the responsibility to monitor the payment of fees to the State, in many cases, local fees and surcharges may be impacted by the Agency interpretation of which wastes should be assessed the fees. Clarification on how the Agency determines this would be most helpful. We would be happy to discuss this with you further.

Sincerely,



Stephen J. Rypkema, Director
Ogle County Solid Waste Management Dept.
909 W. Pines Road
Oregon, IL 61061
815-732-4020



Walter S. Willis, Executive Director
Solid Waste Agency of Lake County
1311 N. Estes Street
Gurnee, Illinois 60031
847-336-9340



Dean Olson, Waste Services Manager
Will County Land Use Department
Waste Services Division
58 East Clinton Street - Suite 500
Joliet, IL 60432
815-727-8834

Enclosure

Are These Types of Waste Exempt from State & Local Landfill Fees?				
Type of Waste		Exempt from State & Local Surcharge Fees?	Why?/ Notes	Reduced or No Tipping Fee charged by landfill?
ADCM				
Example:	Petroleum - contaminated soils	Yes	415 ILCS 5/22.15(k)(2) - Pollution control waste	
a	Petroleum - contaminated soils			Reduced
b	Contaminated soils			May be reduced
c	Used foundry sand			May be reduced
d	End-product compost			Reduced
e	Processed landscape waste			Free
f	Clean construction or demolition debris			Free
g	Ash -based material			Reduced or free
h	Reject paper pulp			Reduced or free
i	Shredded tires			Reduced
j	Ladle debris			Reduced
k	De-inking sludge			Reduced
l	Clean processed asphalt roof shingles			Reduced
n	Dewatered municipal and industrial sludge			Reduced
o	Stabilized metals-contaminated soil			Reduced
p	Non-hazardous PCB-contaminated soil			Reduced
q	Air dried sludge from Chicago Metropolitan Reclamation District of Greater Chicago			Very reduced
r	Lime sludge			?
s	Shredded construction & demolition debris			Reduced or free

<u>Material Used for Road Sub base or Base</u>			
a	General construction or demolition debris		Free
b	Shredded uncontaminated wood		Free
c	Approximate 2 inch diameter wood chips		Free
d	Approximate 2 inch diameter shredded tire chips		Reduced or free
<u>Intermediate Cover and Amendment to Final Cover</u>			
a	Air dried sludge from the Metropolitan Reclamation District of Greater Chicago		Free



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

DOUGLAS P. SCOTT, DIRECTOR

217/524-3300

April 1, 2009

Stephen J. Rypkema, Director
Ogle County Solid Waste Management Dept.
909 W. Pines Road
Oregon, IL 61061

Walter S. Willis, Executive Director
Solid Waste Agency of Lake County
1311 N. Estes Street
Gurnee, Illinois 60031

Dean Olson, Waste Services Manager
Will County Land Use Department
Waste Services Division
58 East Clinton Street - Suite 500
Joliet, IL 60432

Re: 1410000000 -- Ogle County
0970000000 -- Lake County
1970000000 -- Will County
How Tipping Fees Apply to Wastes Used as Alternate Daily Cover, etc.
Log No. PS09-026
Permit File

Dear Mr. Rypkema, Mr. Willis and Mr. Olson:

This is in reply to your letter, dated February 13, 2009, regarding the tipping fees described in Sections 22.15(b), 22.15(j) and 22.44(b) of the Illinois Environmental Protection Act (the Act). Specifically, you ask for the Illinois EPA's opinion as to whether certain types of waste are subject to, or exempt from, these fees when they are used as alternate daily cover, intermediate cover and/or road building material. The paragraph below is based on a legal analysis by the Illinois EPA's Division of Legal Counsel and is offered in response to your request.

As a general rule, use of a waste at a landfill as daily cover, intermediate cover, or roadbed material does not make the waste exempt from the tipping fees imposed by Sections 22.15(b), 22.12(j) and 22.44(b) of the Act. There is, however, an exception to this rule: clean construction and demolition debris that is used in accordance with Section 3.160(b) of the Act is not a waste and therefore not subject to the tipping fees.

In addition to requesting the opinion given above, your letter poses several related questions. Below, each of your questions is reiterated in italics and answered.

ROCKFORD - 4302 North Main Street, Rockford, IL 61103 - (815) 987-7760 • DES PLAINES - 9511 W. Harrison St., Des Plaines, IL 60016 - (847) 294-4000
ELGIN - 595 South State, Elgin, IL 60123 - (847) 608-3131 • PEORIA - 5415 N. University St., Peoria, IL 61614 - (309) 693-5463
BUREAU OF LAND - PEORIA - 7620 N. University St., Peoria, IL 61614 - (309) 693-5462 • CHAMPAIGN - 2125 South First Street, Champaign, IL 61820 - (217) 278-5800
SPRINGFIELD - 4500 S. Sixth Street Rd., Springfield, IL 62706 - (217) 786-6892 • COLLINSVILLE - 2009 Mall Street, Collinsville, IL 62234 - (618) 346-5120
MARION - 2309 W. Main St., Suite 116, Marion, IL 62959 - (618) 993-7200

1. *How does the Agency determine what types of waste are subject to the fees and which ones are exempt from the fees, and what are the criteria used in the determination?*

Answer: The Illinois EPA relies on the wording in the Act [including the exemptions described in Subsection 22.15(k) and 22.45(c)] to make these determinations. At a licensed landfill, the Illinois EPA and local government conduct only periodic monitoring and oversight activities within limited resources, but rely on and work with the landfill owner and operator for making many of the day-to-day load specific determinations.

2. *Are wastes that are used for Alternate Daily Cover Material (ADCM) exempt from the fees solely because they are used as ADCM?*

Answer: No.

3. *Are alternate intermediate cover materials or road building materials which are waste (i.e. general construction or demolition debris, shredded tires or shredded uncontaminated wood) exempt from fees even if they are ultimately disposed of at the landfill after their use?*

Answer: No.

415 ILCS 5/22.15(k) of the Act (Solid Waste Management Fund) is referenced in Questions 4, 5, 7, 10 and 11 and states:

"In accordance with the findings and purposes of the Illinois Solid Waste Management Act, beginning January 1, 1989 the fee under subsection (b) and the fee, tax or surcharge under subsection (j) shall not apply to:

- (1) Waste which is hazardous waste; or*
- (2) Waste which is pollution control waste; or*
- (3) Waste from recycling, reclamation or reuse processes which have been approved by the Agency as being designed to remove any contaminant from wastes so as to render such wastes reusable, provided that the process renders at least 50% of the waste reusable; or*
- (4) Non-hazardous solid waste that is received at a sanitary landfill and composted or recycled through a process permitted by the Agency; or*
- (5) Any landfill which is permitted by the Agency to receive only demolition or construction debris or landscape waste."*

4. *Regarding number 2 above, "pollution control wastes", other than looking at the definition in Section 3.335 of the Act, are there certain criteria that the Agency uses to decide if a particular waste is or is not a "pollution control waste"?*

Answer: No.

5. *Regarding number 3 above, "waste from recycling, reclamation or reuse processes...", could you provide a list of facilities or processes which have been "approved by the Agency as being designed to*

remove any contaminant from waste so as to render the wastes reusable, provided that the process renders at least 50 percent of the waste reusable”? [Examples: foundry sand, ash based material, shredded C&D debris, shredded tires or clean asphalt roof shingles.]

Answer: No. The Illinois EPA has not compiled such a list.

6. *Is the use of a type of waste for alternate daily cover material at a landfill considered recycling, reclamation or reuse?*

Answer: No.

7. *Does this exemption for “waste from recycling, reclamation, or reuse processes...” include the material being recycled? In other words, is the exemption only for the by-product (the less-than 50% of what can't be recycled), or can it include the material that is supposedly being recycled? [Example: Shredded Construction and Demolition Debris (SCDD) coming from recycling facilities in the Chicago area which are approved by the Agency and being disposed of at a landfill.]*

Answer: This exemption only applies to the by-product.

8. *What if the shredded material is part of the 50% which they are calling recycled, and not the waste generated as a result of the recycling process?*

Answer: The exemption would not apply to the shredded material. Furthermore, such shredded material being disposed of in a landfill ---- regardless how it's being used within the landfill ---- should not be counted, with respect to Subsection 22.15(k)(3) of the Act, as having been rendered reusable.

9. *If this same material (the 50% being “recycled or reused”) was used for road base or ADCM, would it then be exempt from state and local fees?*

Answer: No.

10. *Regarding number 4 above, “Non-hazardous solid waste that is received at a sanitary landfill and composted or recycled through a process permitted by the Agency,” what does the latter part “recycled through a process permitted by the Agency” mean? Can you provide some examples of processes that are permitted by the Agency for recycling solid waste received at a landfill?*

Answer: This exemption may have been included in anticipation that some landfill operators would obtain permits allowing them to systematically screen and sort incoming waste for recyclable materials prior to disposal, as is often done at waste transfer stations. The Illinois EPA is not aware of any landfills that have been permitted for this type of recycling.

11. *In determining all of the above, does it matter whether or not a landfill charges a tipping fee (not the state or local fees), or a reduced fee for the waste? If they accept the waste for free and use it for ADCM, intermediate cover, or road base, would that have any bearing on whether or not state and*

local fees should be assessed on the waste? What if they paid a nominal fee for the waste for the above uses?

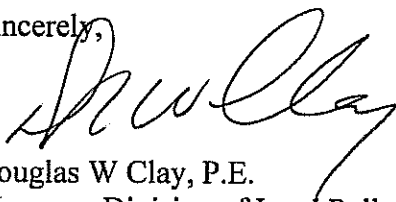
Answer: No to all three questions.

Your letter also included an attachment that listed materials which are currently being accepted for use as Alternate Daily Cover Material, intermediate cover, road sub-base or base, or amendments to the final protective cover at landfills in northern Illinois. And you asked for the Illinois EPA's opinion as to which of these materials would be considered exempt from the state and local fees and why. The table attached to this response letter provides the information you requested. Please be aware of the following caveats concerning the table:

1. The determinations made in the table are "best guesses". For example, the construction debris wastes are all indicated to be subject to the tipping fees. However, such debris, that is a by-product of a Section 22.38 facility and that legitimately meets the criteria given in 22.15(k)(3) of the Act, would be exempt from the fees.
2. The Solid Waste tipping fee is collected by the Illinois EPA from the landfill owners/operators. Thus, the tipping fees are the responsibility of the landfill owners/operators. The tipping fee is not collected by the Illinois EPA from the waste generator or the waste transporter. The disposal rate agreed upon between the landfill owners/operators and the waste transporters and waste generators is within the confines of their business/contractual relationship; and, whether or not the tipping is shown as a specific line item and how that is factored into the disposal rate is within the confines of their relationship.

Thank you for bringing this matter to my attention. Any questions concerning this letter or its attachment may be directed to Chris Liebman at 217/524-3294.

Sincerely,



Douglas W Clay, P.E.
Manager, Division of Land Pollution Control
Bureau of Land

Attachment: Table, entitled "Are These Types of Waste Exempt from State & Local Landfill Fees?"

Are These Types of Waste Exempt from State & Local Landfill Fees?			
Type of Waste		Exempt from State & Local Surcharge Fees?	Why?/ Notes
ADCM			
a	Petroleum - contaminated soils	Yes	415 ILCS 5/22.15(k)(2)/Pollution control waste
b	Contaminated soils	Yes	415 ILCS 5/22.15(k)(2)/Pollution control waste
c	Used foundry sand	No	
d	End-product compost	Yes	415 ILCS 5/3.155/End-use compost is generally not considered a waste.
e	Processed landscape waste	No	
f	Clean construction or demolition debris	Yes	415 ILCS 5/3.160(b)/CCDD is not considered a waste when used in accordance with 3.160.
g	Ash -based material	?	Can't tell from description. May be pollution control waste.
h	Reject paper pulp	No	
i	Shredded tires	No	
j	Ladle debris	No	
k	De-inking sludge	No	
l	Clean processed asphalt roof shingles	No	
n	Dewatered municipal and industrial sludge	Yes	415 ILCS 5/22.15(k)(2)/Pollution control waste
o	Stabilized metals-contaminated soil	Yes	415 ILCS 5/22.15(k)(2)/Pollution control waste
p	Non-hazardous PCB-contaminated soil	Yes	415 ILCS 5/22.15(k)(2)/Pollution control waste
q	Air dried sludge from Chicago Metropolitan Reclamation District of Greater Chicago	Yes	415 ILCS 5/22.15(k)(2) - Pollution control waste
r	Lime sludge	?	Can't tell from description. May be pollution control waste.
s	Shredded construction & demolition debris	No	

Are These Types of Waste Exempt from State & Local Landfill Fees?			
Type of Waste		Exempt from State & Local Surcharge Fees?	Why?/ Notes
<u>Material Used for Road Sub base or Base</u>			
a	General construction or demolition debris	No	
b	Shredded uncontaminated wood	No	
c	Approximate 2 inch diameter wood chips	No	
d	Approximate 2 inch diameter shredded tire chips	No	
<u>Intermediate Cover and Amendment to Final Cover</u>			
a	Air dried sludge from the Metropolitan Reclamation District of Greater Chicago	Yes	415 ILCS 5/22.15(k)(2)/ Pollution control waste & AS03-2 /This Board adjusted standard allows District sludge to be used as a soil substitute in final cover.

UPDATED
4/7/09

SPECIFIC WASTE EXEMPTIONS
RECYCLING EXEMPTIONS

EXEMPT NUMBER	LANDFILL NAME	GENERATOR	EFFECTIVE DATE	WASTE DESCRIPTION
S101	ENVIRONMENTAL RECLAMATION	EASTERN ILLINOIS UNIVERSITY	1/1/89	BOTTOM ASH FROM COAL COMBUSTION
S102	ENVIRONMENTAL RECLAMATION	MIDSTATE FOUNDRY	1/1/89	FOUNDRY SLAG
S103	ENVIRONMENTAL RECLAMATION	MIDSTATE FOUNDRY	1/1/89	FOUNDRY SAND
S104	LAND & LAKES/LEMONT	COMMONWEALTH EDISON/ CRAWFORD STATION	1/1/89	FLY ASH
S105	TAZEWELL COUNTY LANDFILL	CATERPILLAR, INC.	1/1/89	FOUNDRY SAND
S106	BELVIDERE MUNICIPAL	MOLINE CORP./NATIONAL DIV.	1/1/89	FOUNDRY SAND
S107	GALVA LANDFILL	GALVA FOUNDRY	1/1/89	FOUNDRY SAND
S108	LAND & LAKES #2	MARPORT SMELTING, INC.	1/1/89	SALT SLAG
S109	PAXTON MUNICIPAL #2	BALTIMORE AIRCOIL CO.	1/1/89	LIME SLUDGE CAKES
S110	ROCHELLE MUNICIPAL #2	ACME RESIN	1/1/89	PHENOLIC RESIN COATED SAND
S111	ARF LANDFILL	ABBOTT LABORATORIES	1/1/89	COAL CINDERS & ASH
S112	AMERICAN FLY ASH COMPANY (RENWICK ROAD REC.DISP)	NORTHERN INDIANA PUBLIC SERVICE COMPANY	1/1/89	FLY ASH
S113	AMERICAN FLY ASH COMPANY	WISCONSIN ELECTRIC POWER CO.	1/1/89	FLY ASH
S114	AMERICAN FLY ASH COMPANY	COMMONWEALTH EDISON CO.	1/1/89	FLY ASH
S115	AMERICAN FLY ASH COMPANY (NEWPORT DISPOSAL SITE)	COMMONWEALTH EDISON CO.	1/1/89	FLY ASH, BOTTOM ASH AND BOILER SLAG
S116	AMERICAN FLY ASH COMPANY	COMMONWEALTH EDISON CO.	1/1/89	FLY ASH, BOTTOM ASH AND BOILER SLAG
S117	AMERICAN FLY ASH COMPANY (INDIAN CREEK LANDFILL)	COMMONWEALTH EDISON CO.	1/1/89	FLY ASH & BOILER SLAG
S118	AMERICAN FLY ASH COMPANY (RENWICK ROAD REC/DISP)	CORN PRODUCTS COMPANY, INC.	1/1/89	FLY ASH & BOTTOM ASH

S119	ENVIRONMENTAL RECLAMATION	ROWE FOUNDRY	4/1/89	FOUNDRY SLAG
S120	ENVIRONMENTAL RECLAMATION	ROWE FOUNDRY	4/1/89	FOUNDRY SAND
S121	GREATER RCKFD AIRPORT AUTH.	GUNITE CORPORATION	1/1/89	FOUNDRY SAND
S122	GREATER RCKFD AIRPORT AUTH.	BELOIT CORP. CASTINGS DIV.	1/1/89	FOUNDRY SAND
S123	LAND & LAKES #3	RESIDUE RECYCLING RESOURCES	7/1/89	BLACK SLAG
S124	GALVA LANDFILL	GALVA FOUNDRY CO.	7/1/89	SLAG CUPOLA
S125	GALVA LANDFILL	GALVA FOUNDRY CO.	7/1/89	SLUDGE-MULLER
S126	GREATER RCKFD AIRPORT AUTH.	ROCKFORD FOUNDRIES, INC.	7/1/89	FOUNDRY SLAG

S127	GREATER RCKFD AIRPORT AUTH.	OLSEN PATTERN & FOUNDRY	7/1/89	FOUNDRY SLAG
S128	GREATER RCKFD AIRPORT AUTH.	MATTISON FOUNDRY	7/1/89	FOUNDRY SLAG
S129	GREATER RCKFD AIRPORT AUTH.	SALL - E CLIPSE	7/1/89	FOUNDRY SLAG
S130	WOODLAND LANDFILL	WELLS MANUFACTURING CO.	10/1/89	SLAG FROM IRON MAKING
S131	MONTGOMERY LANDFILL	CHICAGO DUBUQUE FOUNDRY	4/1/89	FOUNDRY SLAG
S132	MONTGOMERY LANDFILL	MORRISON BROS. COMPANY	4/1/90	FOUNDRY SLAG
S133	MONTGOMERY LANDFILL	WESTWICK FOUNDRY LTD.	7/1/90	FOUNDRY SLAG
S134	PEKIN METROPOLITAN LANDFILL	EXCEL FOUNDRY	7/1/90	FOUNDRY CORE SLAG
S135	PEKIN METROPOLITAN LANDFILL	WAGNER CASTING	7/1/90	FOUNDRY CORE SLAG
S136	LARAWAY RDF/W/M OF IL	HENNEPIN ENERGY RESOURCE CO.	1/1/92	ASH MUNICIPAL WASTE
????	ILLINOIS VALLEY RECYCLING	STATES LAND IMPROVEMENT	7/23/92	RECYCLING RESIDUE
S137	MONTGOMERY LANDFILL	LEMFCO	1/23/92	FOUNDRY SAND & DUST
S138	NON - SPECIFIC	BFI OF ILLINOIS	7/26/94	RECYCLE RESIDUE
S139	NON - SPECIFIC	BFI OF ILLINOIS	7/26/94	RECYCLE RESIDUE
XRME/2-93	NON - SPECIFIC	RESOURCE MGMT ENTERPRISES, INC.	2/10/93	RECYCLE RESIDUE
XFSC/3-93	NON - SPECIFIC	FSC PAPER COMPANY, L.P.	3/19/93	RECYCLE RESIDUE
NOTE	QUINCY MUNICIPAL LANDFILL (GIVEN PERMISSION TO PAY ON 50% OF WASTE)	QUINCY SOY BEAN COMPANY	7/14/89	BOTTOM & FLY ASH
XPRC/12-93	PEKIN METRO LANDFILL	PEKIN RECYCLING CENTER	12/14/93	RECYCLE RESIDUE
XGII/94	NON - SPECIFIC	GENERAL IRON INDUSTRIES	1/3/94	RECYCLE METAL RESIDUE
XL/11-94	NON - SPECIFIC	LOOP RECYCLING, INC.	11/17/94	RECYCLE RESIDUE
XTS/11-94	NON - SPECIFIC	TRI-STATE RECYCLING SERVICE, INC.	11/18/94	RECYCLE RESIDUE
XSW/11-94	NON - SPECIFIC	SUBURBAN WAREHOUSE	11/18/94	RECYCLE RESIDUE
XJS/12-94	NON - SPECIFIC	JEFFERSON SMURFIT CORP.	12/1/94	RECYCLE RESIDUE

MI/10-95	MILAM LANDFILL	MCKINLEY IRON COMPANY	10/3/95	RECYCLE RESIDUE
NSS/12-95	BROWNING-FERRIS	NORTH STAR STEEL	12/19/95	RECYCLE RESIDUE
XMD/4-96	NON - SPECIFIC	MONARCH DISPOSAL	4/25/96	RECYCLE RESIDUE
BFIX/93096	NON - SPECIFIC	BFI MELROSE PARK-REC FACILITY	9/30/96	RECYCLE RESIDUE
REC-07/98	CDT	COLUMBIA ALUMINUM CO.	8/10/98	BLACK SLAG (070637)
REC-08/98	CAHOKIA SANITARY	MID AMERICA SHREDDING	8/10/98	AUTO SHREDDING (100250)
REC-11/98	CDT	HURON VALLEY STEEL CORP.	11/13/98	AUTO FLUFF RESIDUE (960927)
REC-12/98	MILAM REC/DISP	TRANSFORMIT	12/17/98	COPPER WIRE & ALUMINUM & COPPER RADIATORS (515884)

REC-07/03	ONYX ORCHARD HILLS	DIP. MGMT. SYSTEMS INC.	7/25/2003	RECYCLE RESIDUE
REC-1-12/03	MILAN	ALTER TRADING	12/5/2003	RECYCLE RESIDUE
REC-2-12/03	MILAN	WEYERHAEUSER	12/5/2003	RECYCLE RESIDUE
REC-1-2/05	ONYX ORCHARD HILLS	NEIL'S RUBBISH REMOVAL AND HAULING	2/4/2005	RECYCLE RESIDUE
REC-2-2/05	ONYX ORCHARD HILLS	PARC CORPORATION	2/24/2005	RECYCLE RESIDUE
REC-3-12/05	ONYX ORCHARD HILLS	RECYCLING SYSTEMS INC.	12/22/2005	RECYCLE RESIDUE
REC-1-1/06	ONYX ORCHARD HILLS	MBL RECYCLING, INC.	3/17/2006	CONSTRUCTION AND DEMOLITION
REC2-7/06		HEARTLAND RECYCLING, L.L.C	7/6/2006	CONSTRUCTION AND DEMOLITION
REC-3-8/06	COTTONWOOD HILLS	GROSSMAN IRON & STEEL CO.	8/13/2006	SHREDDER FLUFF
REC-1-10/07	WINNEBAGO LANDFILL	C & D RECYCLING LLC	11/15/2007	RECYCLE RESIDUE
REC-1-3/08	VEOLIA ES ORCHARD HILLS	RIVER VIEW RECYCLING	3/20/2008	C&D RESIDUAL MATERIAL
REC-1-1/09	NON - SPECIFIC	WAVELAND RECYCLING	2/2/2009	C&D RESIDUAL MATERIAL