BEFORE THE POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

JESSE FOODMART, INC.,	)	
	)	
Petitioner,	)	
v.	)	PCB No. 2024-073
	)	(LUST Permit Appeal)
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY,	)	
	)	
	)	
Respondent.	)	

NOTICE OF FILING AND PROOF OF SERVICE

TO: Carol Webb, Hearing Officer
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PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Clerk of the Illinois Pollution Control Board, pursuant to Board Procedural Rule 101.302 (h), a PETITIONer'S MOTION FOR SUMMARY JUDGMENT, a copy of which is herewith served upon Respondent.

The undersigned hereby certifies that I have served this document by e-mail upon the above persons at the specified e-mail address before 5:00 p.m. on the 29th day of October, 2025. The number of pages in the e-mail transmission is 33 pages.

JESSE FOODMART, INC.,

BY: LAW OFFICE OF PATRICK D. SHAW

BY: /s/ Patrick D. Shaw

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JESSE FOODMART, INC., Petitioner,	)	
v.	)	PCB No. 2024-073 (LUST Permit Appeal)
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, Respondent.	)	

PETITIONER'S MOTION FOR SUMMARY JUDGMENT

NOW COMES Petitioner, JESSE FOODMART, INC., by its undersigned counsel, moves for summary judgment pursuant to Section 101.516(b) of the Board's Procedural Rules (35 Ill. Adm. Code § 101.516(b)), stating as follows:

STATEMENT OF UNDISPUTED FACTS

Jesse Foodmart, Inc. was the owner of three gasoline underground storage tanks at 275 South Academy Street, Galesburg, County of Knox, Illinois. (A.R.013; A.R.022; A.R.105) One of the tanks stored 12,000 gallons of gasoline and the other two stored 6,000 gallons of gasoline each. (A.R.105) The site was assigned LPC #0950205070. (A.R.22)

On April 27, 2023, a suspected leak was reported from the three tanks to the Illinois Emergency Management Agency, which was assigned Incident Number 2023-04-27. (A.R.001; A.R.013) Following the reporting, Petitioner's consultants collected soil samples for release confirmation of indicator constituents for gasoline (benzene, ethylbenzene, toluene, total xylenes (BTEX), and methyl tertiary-butyl ether (MTBE)). (A.R.013; A.R.018) The laboratory results confirmed a petroleum release had occurred at the facility that exceeded the most stringent Tier 1 Clean-up Objectives for various indicator contaminants. (A.R.013-A.R.014)

Due to the proximity of the underground storage tanks to the station building, it was later

decided to abandon the tanks in place and remove the piping. (A.R.004 - A.R.006) On May 2, 2023 and May 7, 2023, the Office of the State Fire Marshal approved permits to remove the tank piping and abandon the tanks. (A.R.007-A.R.008)

On June 5 and 6, 2023, tank abandonment activities were conducted and coordinated by Petitioner's consultant, CW^3M Company, and its subcontractor, Bandy Concrete & Excavation. (A.R.014) An OSFM Tank Specialist was present to oversee the tank abandonment and in conjunction with Petitioner's consultant determined the releases were the result of leaks from all three tanks. (A.R.014)

On June 20, 2023, Petitioner's consultant submitted a 45-Day Report detailing early action activities. (A.R.009 - A.R.088) In addition to describing release confirmation sampling and tank abandonment activities, the 45-Day Report stated that the facility was mapped on the day the suspected release was reported and a sample was taken to be analyzed for requirements for landfill disposal. (A.R.013-A.R.014) A preliminary geological investigation was performed and reported under the direction of an Illinois Licensed Professional Geologist in accordance with the Professional Geologist Licensing Act and its Rules for Administration. (A.R.013)

On August 10, 2023, the Office of the State Fire Marshal issued an Eligibility and Deductible determination finding that all three tanks were eligible for reimbursement from the Underground Storage Tank Fund subject to a $5,000 deducible. (A.R.089)

On October 24, 2023, the Illinois EPA approved the 45-Day Report, as well as approved the Stage 1 Site Investigation Plan and Budget with modifications. (A.R.091)

On October 30, 2023, Petitioner's consultant submitted a Reimbursement Claim for early action work in the amount of $70,407.48. (A.R.098 - A.R.194) On February 28, 2024, the

Illinois EPA e-mailed a request for additional information while noting that the decision deadline was March 1, 2024, so a 30-day waiver of the decision deadline would be required to allow the Agency to respond to the additional information. (A.R.198) Petitioner's consultant supplied the 30-day waiver on February 29, 2024 in order to compile the information requested. (A.R.197; A.R.201) On March 7, 2024, Petitioner's consultant provided the additional information. (A.R.196) On March 22, 2024, Illinois EPA requested additional information, to which Petitioner's consultant responded with additional information. (A.R.195; A.R.200)

On March 29, 2024, the Illinois issued it's decision letter which made seventeen deductions totaling $18,796.09 from the request. (A.R.205) On May 9, 2024, Petitioner filed its petition for review, appealing ten of the deductions. On May 16, 2024, the Pollution Control Board accepted the petition for hearing.

LEGAL STANDARDS AND SCOPE OF REVIEW

The owner or operator may submit a complete application for final or partial payment once every ninety days. (415 ILCS 5/57.8) The Agency's refusal to pay the application in full or part may be appealed to the Board. (415 ILCS 5/57.8(i)) Such Agency refusal must be accompanied by an explanation of the legal provisions that may be violated if the application is approved, a statement of specific reasons why the legal provisions might be violated, and an explanation of the specific type of information, if any, the Agency deems the applicant did not provide. (35 Ill. Adm. Code § 734.610(d)) On appeal to the Board, the Agency statements and explanation frame the issues. Abel Investments v. IEPA, PCB 16-108, slip op. at 3 (Dec. 15, 2016) The Board must decide whether Petitioner's payment request to IEPA would violate the

Act or the Board's rules. 1441 Kingshighway v. IEPA, PCB 24-32, slip op. at 5 (June 20, 2024)

Petitioner has the burden of proof in these proceedings. Abel Investments v. IEPA, PCB 16-108, slip op. at 3 (Dec. 15, 2016). The standard of proof in UST appeals is a "preponderance of the evidence." Id. ("A proposition is proved by a preponderance of the evidence when it is more probably true than not."). "The Board's review is generally limited to the record before IEPA at the time of its determination." Id. Accordingly, the nature of these proceedings are well suited for disposition by motion for summary judgment.

The Board has promulgated rules for summary judgments: "If the record, including pleadings, depositions and admissions on file, together with any affidavits, shows that there is no genuine issue of material fact, and that the moving party is entitled to judgment as a matter of law, the Board will enter summary judgment." (35 Ill. Adm. Code § 101.516(b)) This motion for summary judgment is based upon the record filed by the Agency, evidence of which the Board may take official notice, and the explanation given in the Agency decision letter. A party opposing a motion for summary judgment may not rest on its pleadings, but must "present a factual basis which would arguably entitle [it] to a judgment." Gauthier v. Westfall, 266 Ill. App. 3d 213, 219 (2d Dist. 1994).

OFFICIAL NOTICE

Petitioner requests that the Board take official notice of the "Remediation Categories List" created by the Illinois EPA and available on-line on its "Budget and Billing Forms" page. https://epa.illinois.gov/topics/cleanup-programs/lust/budget-and-billing-forms.html (last accessed October 22, 2025). A true and correct print-out of the Remediation Categories List is attached

hereto as Exhibit A. The Illinois EPA budget and billing forms require work be classified according to the categories in that list, using the corresponding abbreviations. Undersigned counsel believes it may be helpful for the Board to have access to this List to help understand the abbreviations used in the payment application.

The Board may take official notice of "[m]atters of which the circuit courts of this State may take judicial notice; and [g]enerally recognized technical or scientific facts within the Board's specialized knowledge." (35 Ill. Adm. Code 101.630(a)) The Board has previously taken official notice of similar documents "created by the [IEPA] and available from the [IEPA]'s website." Parker's Gas & More v. IEPA, PCB 19-79, slip op. at p. 5 (July, 21, 2022). Official would similarly be appropriate here.

ARGUMENT

In deciding whether paying a given reimbursement request is illegal, the Board is confronted with a legal question of whether any laws or regulations would be violated if an unapproved item was paid. Unfortunately, the Illinois EPA's decision letter substantially fails to offer an "explanation" of how any particular legal provision may be violated for any given deduction, nor offer "a statement of specific reasons" legal provisions might be violated. (35 Ill. Adm. Code § 734.610(d)) Instead, the deductions in the decision letter consist primarily of boilerplate conclusions which are cut and pasted from one deduction to the next with a mere gesture of what is being cut.

To make matters worse most of the legal provisions cited in the decidion letter have no applicability to requests for payment of early action costs. Across ten deductions appealed to the

Board, the Illinois EPA has cited twenty-four violations of Section 57.7(c)(3) of the Act, which contains standards for plans and budgets, not payment applications. (415 ILCS 5/57.7(c)(3))[1] There are also three alleged violations Section 734.630(dd) of the Board's regulations, which only applies when costs "proposed as part of a budget . . . are unreasonable," (35 Ill. Adm. Code § 734.630(dd)), and a payment application is not a budget. Furthermore, each of the deductions appealed (except for the deduction of handling charges), asserts that the costs "lack supporting documentation" pursuant to 35 Ill. Adm. Code 734.630(cc), which is a proper deduction if accompanied with "an explanation of the specific type of information, if any, that the Agency needs to complete the review." (35 Ill. Adm. Code 734.610(d)(1)) The "lack of supporting documentation" authority is used by the Illinois EPA to make improper substantive objections to for which no legal authority exists through a procedural mechanism intended to address situations in which a document is needed.

A similar Board procedural rule prohibiting indirect costs charged as direct costs (35 Ill. Adm. Code 734.630(ee)) is also employed when legal authority for the deduction is wanting. Four of the deductions allege that drilling costs (first and eleventh deductions) and consultant's time (tenth and twelfth deduction) are indirect costs. Drilling costs and consultant's time are direct costs payable in the Board's regulations (35 Ill. Adm. Code 734.820 & 734.845), and are not indirect costs like interest, finance or insurance costs. Knapp Oil Co. v. IEPA, PCB 16-103, slip op. at 6 (Sept. 22, 2016) There is no legal basis for finding that these costs are indirect.

Petitioner concedes that citations to 734.630(ee) constitute potential legal authority that

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[1] Parallel citations to regulatory counterpart to Section 57.7(c) are also given. (35 Ill. Adm. Code 734.630(o) ("Costs for corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act."))

can arise in review of applications for payment of early action costs. (35 Ill. Adm. Code § 734.630(ee) "[c]osts incurred during early action that are unreasonable") Similarly, the provision cited regarding handling charges governs the eligibility for payment of handling charges. (35 Ill. Adm. Code § 734.630(rr)) Petitioner disagrees that approval of the payment application would violate either of these provisions, but at least these provisions could be violated where payment is sought for early action costs.

Without waiving the objections to the legal adequacy of the denials as blanket boilerplate that violates the Board's regulations, Petitioner presents further explanation as to why each of the ten deductions are without legal justification.

1. First Deduction – Drilling Costs Mistakenly Described as Confirmation Sampling ($253.60).

The Pollution Control Board's Early Action regulations governing tank abandonments require soil borings to be collected from all sides of each tank. (35 Ill. Adm. Code § 734.210(h)(2(a))) On May 24, 2023, soil samples were collected around the perimeter of the abandoned tanks and piping. (A.R.014) On the next day Advanced Environmental Drilling & Contracting sent an invoice to Petitioner's consultant, CW^{3}M Company, for 130 feet of drilling at $25.36 per foot for a total amount of $3,296.80. (A.R.178) The application for payment included a copy of this invoice (id.), and identified the reason for the drilling as "Early Action."

The Illinois EPA decision letter claims that 10 feet of drilling was denied based upon the belief that it was intended "to determine and confirm the presence of a release." (A.R.207) The reviewer notes claim that the drilling occurred "on 04/27/2023 (IEMA date)." (A.R.112) This assumption is without basis and the reviewer did not request clarification as she had for a dozen

other issues. Since the 10 feet of drilling rejected was not for purpose of release confirmation, this denial reason is erroneous as a factual claim.

In any event, the legal assumption of the denial reason is erroneous as well. Neither the Act nor the Board regulations would be violated if any of the drilling costs were for confirmation of a release. The Board's Early Action regulations require release confirmation:

> **Owners or operators seeking payment from the Fund are to first notify IEMA of a suspected release and then confirm the release within 14 days to IEMA pursuant to regulations promulgated by the OSFM. See 41 Ill. Adm. Code 170.560 and 170.580.**

(35 Ill. Adm. Code 734.210(g))

"The owner or operator shall determine whether or not a release has occurred in conformance with the regulations adopted by the Board and the Office of the State Fire Marshal." (415 ILCS 5/57.5(c)) Within 30 days after the initial notification to IEMA of a release (plus 14 days), the owner or operator must "[m]easure for the presence of a release where contamination is most likely to be present at the UST site, unless the presence and source of the release have been confirmed in accordance with the regulations promulgated by OSFM." (35 Ill. Adm. Code 734.210(b)(5) Early action activities conducted pursuant to Subpart B, including 35 Ill. Adm. Code 734.210, are eligible for payment from the UST Fund. (35 Ill. Adm. Code 734.625(a)(1))) In summary, "drilling to determine and confirm the presence of a release" as the Illinois EPA describes this deduction (A.R.207) is an eligible costs.

In summary, the denial statement erroneously assumes that ten feet of drilling was for confirmation sampling, and alternatively sampling to determine or confirm a suspected release is eligible for payment from the UST Fund anyway and therefore would not violate any legal provision cited in the denial letter, including the claim that such drilling is an indirect cost. See

Knapp Oil Co. v. IEPA, PCB 16-103, slip op. at 6 (Sept. 22, 2016) (indirect cost analysis)

2. Fourth Deduction – Tank Abandonment Subcontractor Labor and Equipment Improperly Deducted ($10,436.58)

As part of early action, an owner or operator may "abandon the underground storage tank in place, in accordance with the regulations promulgated by the Office of the State Fire Marshal." (415 ILCS 5/57.6) The 45-Day Report herein describes these activities:

> **Tank abandonment activities were conducted and coordinated by CW3M personnel, Bandy Excavating, and Lenze Oil on June 5, 2023 and June 6, 2022. OSFM Tank Specialist Charlene Troyer was on site to oversee the UST abandonment.**
>
> **On June 5, 2023, CW^{3}M removed concrete from the top of the USTs. The three tanks were monitored for potential explosive vapors. On June 6, 2023, CW3M, cut an access square in the top of each of the USTs, ventilated and cleaned the tanks, filled the USTs with flowable fill, and backfilled above USTs, ventilated and cleaned the tanks. Once all cleaning was deemed complete by the OSFM Tank Specialist, the tanks were . . . filled with 15 tons of rock and 137.5 yards of flowable fill. Concrete, rock and soil debris were hauled to the Sangamon Valley Landfill for disposal.**

(A.R.014)

Bandy Concrete & Excavating is an assumed name for Gregg Bandy, who submitted an invoice to CW3M on June 11, 2023, for the excavation and concrete work in the amount of $23,731.13. (A.R.144) The reimbursement package submitted to the Illinois EPA includes the Bandy invoice, as well as a receipts and invoices supporting Bandy's costs, including for overnight lodging (A.R.150), rock (A.R.151), and flowable concrete. (A.R.152-A.R.167) The reimbursement package also includes proof that Bandy was paid $23,731.13 by CW^{3}M Company. (A.R.168-A.R.170)

The Agency reviewer asked a number of questions about Bandy's work, to which CW^{3}M

Company responded. (A.R.196, A.R.200) CW^{3}M Company reached out to Bandy to verify laborer hours and after reviewing its records, Bandy stated that there was only one laborer on site on June 5, 2023, instead of two. (A.R.196) Petitioner's consultant told the IEPA Project Manager that labor hours should accordingly be reduced from 16 hours to 8 hours. (Id.)

After deducting 8 hours, reimbursement was sought for $23,171.13, for Bandy's work abandoning the tanks on a time and materials basis:

Worker/Equipment	Hours	Rate ($)	Total Cost
Equipment transport	8 hours	$150 per hour	$1200.00
Labor (6/5/23)	8 hours	$70 per hour	$560.00
Excavator (6/5/23)	9 hours	$195 per hour	$1755.00
Skid Loader (6/5/23)	9 hours	$150 per hour	$1350.00
Dump Truck (6/5/23)	9 hours	$90 per hour	$810.00
Labor (6/6/23)	8 hours	$70 per hour	$560.00
Excavator (6/6/23)	10 hours	$195 per hour	$1950.00
Skid Loader (6/6/23)	9 hours	$150 per hour	$1350.00
Dump Truck (6/6/23)	9 hours	$90 per hour	$810.00
TOTAL			**$10,345.00**

Materials	Units	Rate ($)	Total Cost
Rock	15 Tons	$10 per ton	$150.00
Flowable Cement	137.5 Yards	$91.52 per yard	$12584.55
Lodging	1 Night	$91.58 per night	$91.58
TOTAL			**$12,826.13**

(A.R.144)

Over the course of the two days, Bandy had four personnel on-site: One operating the excavator, one operating the skid loader, one truck driver and one laborer. (A.R.196) The dump truck was used to haul broken concrete and rock on both days. (A.R.196) The broken concrete was taken for recycling to the same business that supplied the rock. (A.R.196) Construction and demolition materials disposed in a landfill consisted of fiberglass, plastics, ancillary pump materials and pieces and manways. (A.R.196)

In its final decision, the Illinois EPA deducted $10,996.58 for tank abandonment costs (A.R.209), which is far beyond the agreed deduction of eight laborer hours ($560.00). (A.R.144) The Agency cut all of Bandy's time and equipment, as well as one night's lodging, reimbursing only Bandy's costs for stone and flowable fill.

The Agency decision letter does not explain its decision beyond stating this:

> **Additional information provided to the Illinois EPA indicated that the 16 hours for a laborer from Bandy Concrete & Excavation on June 5, 2023 was invoiced in error and should be reduced to eight hours. Furthermore, there is insufficient documentation to support the time and materials invoiced by Bandy Concrete & Excavation based on the work performed, per documentation submitted to the Illinois EPA.**

(A.R.209 (emphasis added))

Petitioner does not dispute the first sentence since that reduction was agreed to. The insufficient documentation allegation implies the issue is not about lack of documentation *per se,* but nonetheless fails to explain what document needed to be submitted.

Since 2012, tank abandonment costs have been paid on a time and materials basis. Previously tank abandonments were subject to the same maximum payment amounts as tank removals. 35 Ill. Adm. Code 734.810 (amended by R11-22 rulemaking, effective March 19, 2012) The Illinois EPA proposed the change to the Board because it "had determined that the

maximum payment amounts in Section 734.810 are not sufficient to cover those costs of tank abandonment." Amendments Under P.A. 96-908 to Regulations of Underground Storage Tanks (UST) and Petroleum Leaking UST: 35 Ill. Adm. Code 731, 732, and 734, R11-22, slip op. at 44 (Sept. 22, 2011) (First Notice). The Illinois EPA further elaborated that owners and operators had submitted bids showing the rates were not high enough. (Id.) By removing abandonment from the maximum payment amounts for tank removals, costs of tank abandonment became subject to payment on a time and materials basis. (35 Ill. Admin. Code § 734.850(b))

As mentioned above, Bandy was not alone during the work, but the consultants and a representative of the Office of the State Fire Marshal were present both days as well. Moreover, the work requirements are set forth in the Office of the State Fire Marshal's regulations. 41 Ill. Adm. Code § 175.840. Additional information in the record reiterates the nature of the work:

> **Below are activities included in the tank abandonment:**
>
> **At the beginning the equipment is used to remove the dispensers from the bases and placed off to the side for future recycling. Both the excavator and skid loader were used for removal and movement of the dispenser, along with need of a labor to manage the dispenser.**
>
> **After the dispensers were removed, the skid loader and excavator were used to break the concrete and remove the concrete over the piping, submersible pumps, other accesses to the tanks that need to be remove[d], buckets below the dispensers and areas excavated to allow access to clean out and fill the tanks with flowable fill. Various material was loaded on the truck such as concrete taken off site for recycling and metal piping and other such material for recycling.**
>
> **After concrete was removed, the excavator and skid loader were used to remove the buckets from under the dispenser, expose and remove the piping that ran from the manway to the dispense[r]s and access the area for the piping samples. Then the area from the submersible pumps to the manway was excavated down to expose the top about 25% of the tanks and one end to allow removal of submersible pumps and cutting a larger access to allow for internal cleaning and inspection of the tanks by the fire marshal. It was also**

used to remove t[h]ings like the pumps and piping, the metal plated cut for access and other heavy items from the excavation. When all these items, including backfill was removed from the excavation by the excavator, the skid loader was used to stockpile the backfill, load, or set aside the other items from the excavation. The laborer was engaged the whole time assisting the equipment operators.

The next step, after the tanks were cleared by the fire marshal, they were filled with flowable fill.

Once the flowable fill was in place, the process of backfilling the excavation was performed using both the excavator and skid loader. Stock piled backfill was first used to fill the excavation, then new material was placed to bring the area to grade. Laborer was also used to spread the backfill, remove the vent pipes, and pick up debris generated during the whole process.

This whole process to two days and was under the observation of the fire marshal.

(A.R.200)

There is sufficient documentation in the record to indicate that no provision of the statute or the Board's regulations would be violated for paying Bandy for its labor and equipment. This is particularly true since the Illinois EPA approved Bandy's cost of purchasing rock and flowable concrete while not agreeing to pay the labor costs to haul and place those materials. Also, the Illinois EPA rejected lodging costs of one night. Bandy as well as consultants are based in Springfield, which is approximately a two hour drive to Galesburg. An overnight stay was necessary to complete the work in two days at the rates given, as well as avoid multiple trips which would have imposed additional mileage costs.

Aside from the $560 conceded, none of the provisions cited in the Illinois EPA's decision letter would be violated if Bandy were paid for this job.

3. Sixth and Seventh Deductions – Mileage ($100.30)

The sixth and seventh deductions relate to consultant's mileage claimed for trips to and from the site in Galesburg. Consultant's invoices identify the following trips:

Date	Miles	Rate ($)	Expenditure	Record
April 27, 2023	180.00	$0.590	$106.20	A.R.182
May 23, 2023	280.00	$0.590	$165.20	A.R.187
May 24, 2023	280.00	$0.590	$165.20	A.R.187
June 5, 2023	140.00	$0.590	$82.60	A.R.192
June 6, 2023	140.00	$0.590	$82.60	A.R.192
TOTAL	1,020.00	$0.590	$601.80	

On April 27, 2023, an Engineer III was on-site for early action field work. (A.R.180) On May 23-24, 2023, an Engineer III and a Senior Technician were on-site for field work involving sole borings and sampling. (A.R.014; 183-A.R.184) On June 5-7, 2023, an Engineer II, a Senior Scientist and a Senior Technician, were on-site for the tank abandonment. (A.R.014; A.R.192) Instead of driving back and forth between Springfield and Galesburg, hotel accommodations were utilized. (A.R.128-A.R.130)

The invoices used the "EA-SB-Field" code for the April and May trips, and the "UST-OS" code for the June trip. (A.R.182, A.R.187, & A.R. 192) These codes are required for forms created by the Illinois EPA and reflect remediation categories. "EA-SB-Field" refers to Early Action soil boring investigation fieldwork, and "UST-OS" refers to UST removal oversight. (Ex. A (Remediation Categories List)) As such, the first three trips were coded as "EA-SB-Field" for a total of 740 miles. (A.R.124) The Illinois EPA reviewer appears to have concluded that the 740 miles was for one round trip between Galesburg and consultant's office in Marion and

deducted 134 miles. (A.R.124 ("From Marion, IL to site RT -606 miles")) As explained supra, the reimbursement package identified three trips, no more than 280 miles each. As this sixth deduction was based upon an erroneous factual assumption, it should be reversed.

With respect to the seventh deduction (or the second mileage deduction), the consultant billed for a one-way trip on June 5th to the location and hotel for 140 miles and a one-way return trip from the location and hotel on June 6th for 140 miles. (A.R.192) On the billing form, 280 miles was sought and coded as "UST-OS." (A.R.125) The Illinois EPA reviewer noted that "From Springfield, IL to Site" is "244 miles RTT." (A.R.125) While it may be theoretically possible to travel from one to another in 244 miles, the trip also included stops for meals, supplies, fuel and lodging. Also, the shortest distance through Peoria in terms of time is by using the I-474 bypass and not the slower route through downtown Peoria. There is no factual basis for finding that 280 miles was unreasonable or exceeded the minimum requirements of the Act.

Payment for consulting services must include costs "associated with . . . field oversight; travel; per diem; mileage; transportation; vehicle charges; lodging [and] meals." (35 Ill. Adm. Code 734.845) The Board has not adopted any rule requiring that mileage be calculated solely between the consultant's principle place of business and the site using web-mapping applications available on-line. While there is no problem with using such an application as a tool, it cannot be used as an unpromulgated rule, nor can it contradict the Board's rule that authorizes mileage for lodging, meals and other purposes associated with the purpose and needs of travel for the work. As in Dersch Energies v. IEPA, PCB 17-3, slip op. at 31 (Aug. 11, 2022), consultant documented a reasonable cost for mileage for performing the work, and neither the Act, nor the Board regulations, require mileage to be calculated in the manner required by the Agency

decision letter.

4. Tenth Deduction – Site Assessment/Background Information ($704.40)

The Illinois EPA cut the costs for the Senior Project Manager to prepare "Site Assessment/Background Information" as ineligible for reimbursement. (A.R.212) The Board's early action regulations require that:

> **Within 45 days after initial notification to IEMA of a release plus 14 days, the owner or operator must assemble information about the site and the nature of the release, including information gained while confirming the release or completing the initial abatement measures in subsections (a) and (b) of this Section. This information must include, but is not limited to, the following:**
>
> * * *
>
> **2) Data from available sources or site investigations concerning the following factors: surrounding populations, water quality, use and approximate locations of wells potentially affected by the release, subsurface soil conditions, locations of subsurface sewers, climatological conditions and land use;**

(35 Ill. Adm. Code § 734.210(d)(2)(emphasis added))[2]

Board regulations not only require site assessment and background information to be gathered, but the next section requires that the information must be submitted to the Agency in a professional manner. Id. § 724.210(e) ("in a manner that demonstrates its applicability and technical adequacy")

The Consultant's invoices identify one hour of time preparing the Site Assessment and

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[2] The Illinois EPA's 45-Day Report form requires *inter alia* "Site/Release Information," including "a. Surrounding populations; b. Water quality; c. Use and approximate locations of wells potentially affected by the release; d. Subsurface Soil conditions; e. Location of subsurface sewers; f. Climatological conditions; and g. Land use." (A.R.023)

Background Information on April 28, 2023, the day after IEMA was notified (A.R.180), and one hour on June 20, 2023, when the 45-Day Report was being prepared for submittal. (A.R.189) Both entries are coded as "45-Day" as the type of work. The 45-Day Report includes a wide variety of information about the site and early action activities (A.R.013), as well as a discussion of Site Characterization (A.015) and Site Assessment Activities. (A.R.018)

As the work deducted is required by the Board's regulation, there is no basis for the Illinois EPA's claim that the work is "ineligible." The Illinois EPA reviewer's notes refer to this work as "$281.76 for Sr PM for OSFM SA." (A.R.220) In other words, the reviewer erroneously believes that work coded as for the 45-Day Report was actually for an Office of the State Fire Marshal Site Assessment. The 45-Day Report states that a suspected release was reported to IEMA, after which, Petitioner's consultants collected soil samples and confirmed a gasoline release. (A.R.013; A.R.018) This is consistent with OSFM regulations: "Unless corrective action is initiated in accordance with 35 Ill. Adm. Code 734, owners or operators shall immediately investigate and within 7 days shall confirm the presence or absence of all suspected releases of regulated substances requiring reporting . . .." (41 Ill. Adm. Code § 176.310(b); see also 415 ILCS 5/57.5(c) ("The owner or operator shall determine whether or not a release has occurred in conformance with the regulations adopted by the Board and the Office of the State Fire Marshal.")

While Petitioner disagrees with the assumption that the work was performed for an OSFM Site Assessment, there is nothing in the Act or the Board regulations that precludes site assessment costs from being paid from the UST Fund so long as they were incurred after notice was given to the Illinois Emergency Management Agency. Owner/operators are required to

comply with requirements of multiple administrative bodies. The OSFM, along with the Board and the Agency, all have a role to play in the administration of the Leaking Underground Storage Program. Office of the State Fire Marshal v. Illinois Pollution Control Board, 2022 IL App (1st) 210507, ¶ 5.

In summary, the costs of assembling and preparing background information about the site and the release are eligible costs and the Agency reviewer's belief that these costs are excluded as OSFM requirements is without factual or legal basis. No legal provisions cited in the decision letter would be violated by paying such costs, including the claim that professional services billed on a time and materials basis is an indirect cost. See Knapp Oil Co. v. IEPA, PCB 16-103, slip op. at 6 (Sept. 22, 2016) (indirect cost analysis)

5. Eleventh and Twelfth Deductions – Drilling to Confirm Release ($810.06)

The Illinois EPA cut two additional items as ineligible because they are "[c]osts associated with drilling to determine and confirm the presence of a release." (A.R.212 (eleventh deduction) & A.R.213 (twelfth deduction)) Specifically, the Illinois EPA cut all of the Engineer III's fieldwork on April 27, 2023, after a suspected release was reported. (A.R.180 (five hours) & A.R.119 (Agency reviewer notes showing 5 hours being deducted)) While a release confirmation and waste characterization sample was taken on April 27, 2023, the Engineer III's fieldwork also included mapping the facility and gathering information about the site's characteristics. (A.R.013) The results of the soil sample were received by the laboratory on April 28, 2023, and reported on May 8, 2023. (A.R.058) The confirmation samples indicated that the most stringent soil clean-up objective had been exceeded for all parameters tested. (A.R.054)

In addition to the Engineer III's time, the Illinois EPA cut the Senior Project Manager's time on May 8 and May 10, 2023, for reviewing the analytical results of the soil samples collected. (A.R.181; A.R.183 (0.75 hours)); A.R.119 (notes showing 0.75 hours being deducted from 2 hours for review of analytical results)))

The Act states that "[t]he owner or operator shall determine whether or not a release has occurred in conformance with the regulations adopted by the Board and the Office of the State Fire Marshal." (415 ILCS 5/57.5(c)) "The definition of a 'release' is not limited to exceedences of remediation objectives," Prime Location Properties v. IEPA, PCB 09-67, slip op. at 31 (Aug. 20, 2009) (citing definition of "release" in 35 Ill. Adm. Code 734.115), though an exceedance of remediation objectives as demonstrated here certainly is sufficient evidence of a release. Pursuant to OSFM regulations, "[o]wners or operators of USTs shall immediately report to IEMA" any suspected releases. (41 Ill. Adm. Code 176.300(a)) While it is often assumed that the reporting of a suspected release creates an obligation to confirm the release, OSFM regulations do not necessarily require confirmation of a release:

> **Unless corrective action is initiated in accordance with 35 Ill. Adm. Code 734, owners or operators shall immediately investigate and within 7 days shall confirm the presence or absence of all suspected releases of regulated substances requiring reporting . . .**

(41 Ill. Adm. Code 176.310(b) (emphasis added); see also 40 C.F.R. § 280.52 (similar in substance))

In other words, owners and operators have a duty to act responsibly in light of a suspected release, unless they promptly confirm the absence of any release. This is not an unusual regulatory stance towards substances that upon entering the environment can pose health and

safety risks. However, where payment is sought from the UST Fund, additional requirements are imposed by statute and regulation, including evidence of a release. (415 ILCS 5/57.9(a)) ("The Underground Storage Tank Fund shall be accessible by owners and operators who have a confirmed release from an underground storage tank or related tank system of a substance listed in this Section.")

There is no dispute here that there was a release from underground storage tanks, so as to meet the requirement of Section 57.9(a) of the Act. The Illinois EPA bizarrely seems to believe that the owner or operator's statutory obligation to "determine whether or not a release has occurred" (415 ILCS 5/57.5(c)), exceeds the minimum requirements of the Act. The Agency's decision letter fails to explain why it would violate the law to "determine and confirm the presence of a release" (A.R.212-A.R.213), in light of the many provisions that explicitly or implicitly require proof of a release. The Agency decision letter merely reiterates the same boilerplate language found elsewhere in the decision letter (and other decision letters) having nothing to do with the issue here.

The Board has previously affirmed the Agency's decision to refuse payment for lack of documentation confirming a release. Weeke Oil Co. v. IEPA, PCB 10-1, slip op. at 6 & 9 (May 20, 2010) In that case, the Agency decision letter justified denial of payment in part because "no laboratory samples were collected" when the Illinois Emergency Management Agency was initially notified. Id. at 7. While samples collected from the excavation wall after the tanks were removed were analyzed, these were insufficient to confirm a release under the circumstances.[3]

[3] Soil samples collected following tank removal are not intended to determine whether or not there has been a release, they are intended to determine whether or not the remaining exposed area meets the most stringent Tier 1 remediation objectives (35 Ill. Adm. Code § 734.210(h)),

Around the same time that Weeke Oil was decided, the Board ruled in another case in which the Agency denied a 45-day report and associated early action billing package for lack of proof of a release. Dickerson Petroleum v. IEPA, PCB 9-87, slip op. at 24 (Feb. 4, 2010) The Agency argued that "a laboratory analysis of a soil sample is a simple, economical, and scientifically acceptable form of such evidence." Id. at 22. The Board found that the Agency decision letters (which did not reference the same statutory provision in Weeke Oil) did not meet the requirements of specificity required for decision letters. Id. at 28. While not an exclusive means of confirming a release, the Illinois EPA's acceptance of lab analysis of a soil sample has been the favored means of demonstrating the requirements of the Act have been met for payment from the UST Fund.

The Agency's refusal to pay the cost of a simple, economical, and scientifically accepted form of confirming a release is without legal support and should be rejected by the Board. No legal provision cited in the decision letter would be violated in paying for such costs, including the claim that such drilling is an indirect cost. See Knapp Oil Co. v. IEPA, PCB 16-103, slip op. at 6 (Sept. 22, 2016) (indirect cost analysis)

6. Fifteenth and Sixteenth Deductions – Agency's Timing Policy Issues ($551.04)

The Agency made two deductions for personnel costs because of the dates the work were billed, not because the work was unreasonable or otherwise not payable. It is solely the date that

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which could lead to issuance of a No Further Remediation letter without further corrective action. (35 Ill. Adm. Code § 734.210(h)(3); § 734.705(a)) Nor are soil samples collected after removal of tanks and contaminated fill necessarily taken from locations where contamination is most likely to have been present. See 41 Ill. Adm. 176.330(b)) (release investigation must "measure for the presence of a release where confirmation is most likely to be present at the UST site")

is the issue. This is not clear from the decision letter because the decision letter does not explain the reason for the cuts or what information the Illinois EPA deems is lacking:

> **Time for Senior Administrative Assistant to prepare the reimbursement request in July of 2023 lacks documentation.**

(A.R.214 (fifteenth deduction))

> **The two hours for a Senior Professional Engineer to review and certify the reimbursement request lacks documentation. The *Owner/Operator & Professional Engineer/ Geologist Billing Certification Form* is dated October 27, 2023.**

(A.R.215)

The reviewer notes offer some guidance as the Senior Administrative Assistant deduction:

> **Sr. Admin Assistant - $166.40 (2.5 @66.56 on 07/29/2023) to prepare reimbursement application AFTER the application.**

(A.R.220)

The best judgment of the issues here is that the Senior Professional Engineer billed his work on 27, 2023, instead of October 27, 2023, and the Senior Administrative Assistant, who performs non-technical clerical work, billed the work "AFTER."

Applications for payment are often referred to as a billing packages because they are a collection bills, invoices, proofs of payment, affidavits, and forms. (35 Ill. Adm. Code § 734.605(b)) This is information gathered over the course of time as the work proceeds and documentation is received. The consultant's invoices indicate that the reimbursement package was being prepared on June 20th, June 23rd, June 26th, July 11th, July 12th, July 21st, July 24th, July 25th, and July 26th by a Senior Account Technician. (A.R.189; A.R.193) The Agency forms

require a licensed professional engineer to supervise the preparation of the payment for application:

> **The attached application for payment and all documents submitted with it were prepared under the supervision of the licensed professional engineer or licensed professional geologist and the owner and/or operator whose signatures are set forth below and in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information provided.**

(A.R.101)

This certification goes a bit beyond the certification required in the Board's regulations. (35 Ill. Adm. Code § 734.605(b)(1)("A certification from a Licensed Professional Engineer . . . acknowledged by the owner or operator that the work performed has been . . . for early action activities, in accordance with Subpart B") The certification form anticipates that the Licensed Professional Engineer will supervised in accordance with some sort of "system" to ensure that qualified personnel are properly gathering and evaluating the information. At least to some extent, and perhaps to a great extent, the Agency's certification form seeks to have the Licensed Professional Engineer do as little work as possible, relying on the creation of a process that makes sure the right people are doing the work.

The specific facts here are that on July 27, 2023, a Senior Professional Engineer billed two hours for review and certification of the payment application. (A.R.122; A.R.193) Over the previous month, the payment application was being prepared by one or more Senior Account Technicians. (A.R.189; A.R.193) The July 27, 2023 entry is the only time billed on the payment application for the Senior Professional Engineer. After that entry, the only billing item was a Senior Administrative Assistant working 2.5 hours for reimbursement preparation on July 29,

2023. (A.R.122; A.R.193) A Senior Administrative Assistant is someone without any special licensing requirement with experience in "administrative or secretarial services," such as copying, assembling and packaging the application after it has been approved. (35 Ill. Admin. Code Part 734.APPENDIX E.) Thereafter, the certification was signed by the licensed professional engineer on October 26, 2023 and by the owner on October 27, 2023. (A.R.101) The sequence is consistent with the Board's regulations in that the professional engineer certifies, and the owner acknowledges. (35 Ill. Adm. Code § 734.605(b)(1))

The Agency does not explain its basis for cutting the time billed by the Senior Professional Engineer or the Senior Administrative Assistant in the decision letter. The Agency does not claim that the certification was defective; the Agency approved the payment application for which certification was a requirement. The Agency does not claim that the work was not actually performed or was unreasonable, at least not unreasonable outside of vacuous boilerplate language contained in every deduction. No missing documents are identified. The only explanations in the record, though not necessarily in the decision letter, appear to be issues of timing that originate from an unpromulgated, and therefore illegal, rule.

7. Seventeenth – Handling Charges ($2,305.13)

Handling charges were sought in the amount of $2,628.50 (A.R.127 (Handling Charge Form)) and the Illinois EPA deducted $2,305.13, explaining as follows:

* **131.5 yards of flowable fluid was subcontracted to Group Materials, Inc. and 15 tons of CA6 was subcontracted to Mechanical Service, Inc.; therefore, handling charges associated with these costs were reduced subsequently.**

* **Hotel costs are not eligible for handling.**

* **Costs associated with labor and materials from Bandy Concrete & Excavation lack sufficient documentation and are ineligible for reimbursement."**

(A.R.215)

The amount deducted necessarily means that landfill costs were also excluded even though this is not stated in the decision letter. In summary, this is the break-down of the deductions:

Subcontractor or Field Purchase	Description		Amount
Holiday Inn Express	Lodging	$198.62	
	Lodging	$186.08	
	Lodging	$397.24	
	Lodging	$397.24	
		Subtotal:	$1,179.18
Sangamon Valley Landfill	Disposal		$251.22
Bandy Concrete & Excavation	Labor & Equipment (Deduction #4)	$10,996.58	
	Mechanical Service, Inc. (Rock Purchase)	$150.00	
	Group Material, Inc. (Flowable purchase)	$12,584.55	
		Subtotal:	$23,731.13
TOTAL:			**$25,161.53**

Lodging: There can be no question that the cost of hotel lodging is part of consulting services. (35 Ill. Adm. Code § 734.850 (costs of professional consulting services "include, but are not limited to, those associated with . . . travel; . . . lodging; meals")) The lodging costs were

paid by the UST Fund, but not handling charges.

The primary restriction or character of handling charges is that they arise when payment is made to a third party and thus require proof of payment for reimbursement. (35 Ill. Adm. Code § 734.605(b)(10)) Proof of payment was included in the payment application. (A.R.128-A.R.135) All of the items listed in the handling charge form were for goods or services that the consultant paid someone else to provide: a permit from OSFM, utility location services from a subcontractor, postage from the U.S. Postal Service, landfill disposal services from a landfill, liquid waste collection from an oil service company, tank abandonment services from Bandy Concrete, and hotel lodging from Holiday Inn Express in Galesburg. (A.R.127) "Handling Charges" are the "administrative, insurance, and interest costs and a reasonable profit for procurement, oversight, and payment of subcontracts and field purchases." (35 Ill. Adm. Code § 734.115) The payment application lists lodging as a field purchase. (A.R.127)

The Illinois EPA failed to explain in its decision letter why lodging costs as a class are excluded from handling charges. The only legal provision cited which expressly addresses handling charges is Section 734.630(rr) of the Board's procedural rules which excludes handling charges "charged by persons other than the owner's or operator's primary contractor." (35 Ill. Adm. Code § 734.630(rr)) That provision is inapplicable here because Petitioner's primary contractor, CW3M Company, was the entity that assessed the handling charges. The simple unsubstantiated assertion that "[h]otel costs are not eligible for handling,"(A.R.215) evidences that the Illinois EPA is simply enforcing an unpromulgated (and therefore invalid) rule, which should be rejected.

Landfilling Waste: A relatively small amount of miscellaneous construction and

demolition debris was disposed of in the Sangamon Valley Landfill. (A.R.014; A.R.171-A.R.172) The decision letter doesn't even state that landfill costs are being disallowed, let alone explain the why they are disallowed. Petitioner has inferred their rejection from the amount deducted. Therefore, the Illinois EPA waived this deduction in its decision letter. Environmental Protection Agency v. Pollution Control Board, 86 Ill.2d 390, 405 (1981)

Bandy Concrete: The owner's consultant contracted with Bandy Concrete to perform the tank abandonment, who in turn purchased materials from two material suppliers for flowable fluid and rock. The Illinois EPA appears to have disallowed handling charges for the entire subcontract on two separate basis. First, the Illinois EPA disallowed Bandy's labor and equipment in the fourth deduction of the denial letter and therefore deems these costs are ineligible for handling charges as well. Accordingly, Petitioner asks that if the Board reverses that cut, that it further reinstate the corresponding handling charge claim.

Secondly, the Illinois EPA also cut the cost Bandy's purchases from material suppliers without any understandable explanation. The denial letter states that this material was subcontracted to material suppliers; "therefore, handling charges associated with these costs were reduced subsequently." (A.R.215)

This appears to be a misapplication of the aforementioned Section 734.630(rr) of the Board's procedural rules, which excludes:

> **Handling charges charged by persons other than the owner's or operator's primary contractor;**

(35 Ill. Adm. Code § 734.630(rr))

The handling charges requested were charged by the consultant, who is the owner's

primary contractor, as evidenced by its invoices. (A.R.184 (May 2023 Invoice, $98.36 handling charge; A.R.189 (June 2023 Invoice, $2,530.14 handing charge) It is not at all clear why the Illinois EPA cut handling charges stemming from downstream subcontractors. (A.R.169) The consultant paid Bandy $23,731.13, and charged the owner handling charges for this and other contracts and field purchases.

In an analogous situation, there was no dispute that handling charges are properly assessed by the consultant for materials purchased by its subcontractor. State Bank of Whittington v. IEPA, PCB 92-152, slip op. at 11 (June 3, 1993) In that case the bank, as owner-operator, contracted with a consultant (ARDL) who contracted with a subcontractor to perform tank removal services (Midwest Petroleum), which in turn purchased rock and stone from a supplier. Id. at 8-9. The Agency acknowledged that the consultant "appropriately assessed a handling charge" for the cost of the materials purchased by Midwest Petroleum for the job, but disputed that Midwest Petroleum could also receive a handling charge for the same material purchases, deeming these "duplicate charges." Id. at 11. The Board disagreed on the grounds that the Illinois EPA had already established that 15% is the standard handling charge in the market place and therefore there was no basis for denying "the 15% handling charge to persons other than the prime contractor." Id. To the extent that Section 734.630(rr)) of the Board's UST regulations may have intended to reverse a portion of the Board's decision in State Bank of Whittington, such a reversal only precludes multiple parties from claiming handling charges for the same item. That situation did not occur here. Bandy did not assess handling charges, and even if it had, it would not have had any effect on the cost of Bandy's purchases from material suppliers. Section 734.630(rr) would instead only disallow Bandy's handling charges, not those

of the primary contractor.

Before the Agency made its final decision, Petitioner agreed to $560 in deductions for a laborer from the Bandy invoice, and consequently, handling charges should be reduced by $44.80. See A.R.127 (Handling Charge Form showing total handling charges are within the 8% bracket)

To the extent the Illinois EPA decision letter claims that the handling charges are unreasonable, the claim is without basis. Handling charges are governed by a sliding scale structure which sets a maximum amount that determines what is reasonable. No provision cited in the Agency decision letter would be violated if the handling charges were approved with the aforementioned $44.80 deduction.

CONCLUSION

Petitioner has appealed ten cuts, totaling $15,298.47, from the application for payment. Prior to the Agency decision, Petitioner agreed to deduct $560 for a laborer from the Bandy invoice, and corresponding handling charges of $44.80. Therefore Petitioner requests the Board to order the Agency to pay $14,693.67.

WHEREFORE, Petitioner, JESSE FOODMART, INC., prays that the Board find the Illinois EPA erred in its decision, direct the Illinois EPA to pay 14,693.67, direct Petitioner to present a statement of legal fees for the Board's consideration, and grant such other and further relief as it deems meet and just.

JESSE FOODMART, INC.,
Petitioner,

BY: LAW OFFICE OF PATRICK D. SHAW

BY: /s/ Patrick D. Shaw

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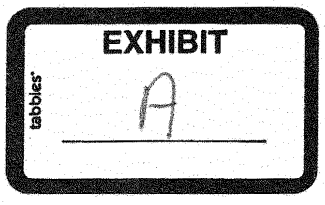
Remediation Categories List

Remediation Category	Abbreviation
Early Action for Part 732 or 734:	
UST removal or abandonment office time	UST-OT
UST removal oversight	UST-OS
Backfill removal and disposal fieldwork and oversight	EA-BF-Field
Line release repair/sample	Line Samp
Early Action soil boring investigation fieldwork	EA-SB-Field
20-Day Certification	20-Day
45-Day Report	45-Day
Early Action application for payment	EA-Pay
Early Action closure report	EA-CACR
Free Product Removal for Part 731, 732, or 734:	
Free Product Removal Plan	FP-Plan
Free Product Removal budget	FP-Budget
System design	FP-Design
Free product recovery fieldwork	FP-Field
Free Product Removal Report	FP-Report
Free Product Removal application for payment	FP-Pay
Site Investigation for Part 734:	
Stage 1 Site Investigation fieldwork and oversight	Stage 1-Field
Stage 1 application for payment	Stage 1-Pay
Stage 2 Site Investigation work plan	Stage 2-Plan
Stage 2 budget	Stage 2-Budget
Prepare the results of Stage 1 work	Stage 1-Results
Stage 2 Site Investigation fieldwork and oversight	Stage 2-Field
Stage 2 application for payment	Stage 2-Pay
Stage 3 Site Investigation work plan	Stage 3-Plan
Stage 3 budget	Stage 3-Budget
Prepare the results of Stage 2 work	Stage 2-Results
Stage 3 Site Investigation fieldwork and oversight	Stage 3-Field
Stage 3 application for payment	Stage 3-Pay
Site Investigation Completion Report	SICR
Site Classification for 732:	
Site Classification work plan	SCWP
Site Classification budget	SCWP-Budget
Fieldwork and oversight	SCWP-Field
Site Classification completion report	SCCR
Site Classification application for payment	SC-Pay
Definition of the Extent of Contamination Pursuant to Part 731 for application for payment only:	
Work plan	Extent-WP
Fieldwork and oversight	Extent-Field
Low Priority Corrective Action for Part 732:	
Groundwater monitoring plan	GW-Plan



Remediation Categories List

Groundwater monitoring budget	GW-Budget
Groundwater monitoring fieldwork	GW-Field
1st and 2nd Year Groundwater Monitoring Reports	GW-Report
Groundwater Monitoring Completion Report	GW-CR
Low Priority application for payment	GW-Pay

Corrective Action for Part 731, 732 (High Priority), or 734:

High Priority work plan to define the extent *	HPExtent-Plan
High Priority budget to define the extent *	HPExtent-Budget
High Priority fieldwork and oversight to define the extent*	HPExtent-Field
High Priority application for payment to define the extent*	HPExtent-Pay

* Applies to Part 732 Corrective Action (High Priority) to define the full extent of contamination for site classified under Method One or Two.

Corrective Action (conventional) work plan	CCAP
Corrective Action (conventional) budget	CCAP-Budget
Corrective Action (conventional) fieldwork and oversight	CCA-Field
Corrective Action (alternative technology) work plan	ATCAP
Corrective Action (alternative technology) budget	ATCAP-Budget
Corrective Action (alternative technology) fieldwork/oversight	AT-Field
TACO Tier 2 or 3 evaluation	TACO 2 or 3
Environmental Land Use Control (ELUC)	ELUC
Highway Authority Agreement (HAA)	HAA
Corrective Action (High Priority) Completion Report	CACR
Corrective Action application for payment	CA-Pay