

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

PEOPLE OF THE STATE OF ILLINOIS,)	
)	
Complainant,)	
)	PCB 04-16
v.)	(Enforcement – Air)
)	
PACKAGING PERSONIFIED, INC., an)	
Illinois Corporation,)	
)	
Respondent.)	

RECEIVED
CLERK'S OFFICE

SEP 13 2012

STATE OF ILLINOIS
Pollution Control Board

NOTICE OF FILING

TO: Christopher Grant	Bradley P. Halloran
Assistant Attorney General	Hearing Officer
Environmental Bureau	Illinois Pollution Control Board
69 West Washington Street, 18 th Floor	100 West Randolph Street, Suite 11-500
Chicago, Illinois 60602	Chicago, Illinois 60601

PLEASE TAKE NOTICE that on September 13, 2012, we filed the attached PACKAGING'S RESPONSE IN OPPOSITION TO COMPLAINANT'S MOTION TO COMPEL DISCOVERY via hand delivery with the Clerk of the Illinois Pollution Control Board, copies of which are herewith served upon you.

Respectfully submitted,

PACKAGING PERSONIFIED, INC.

By: 
One of Its Attorneys

Roy M. Harsch, Esq.
John A. Simon, Esq.
Drinker Biddle & Reath LLP
191 N. Wacker Drive, Suite 3700
Chicago, Illinois 60606-1698
(312) 569-1000

ORIGINAL
RETURN TO CLERK'S OFFICE

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

PEOPLE OF THE STATE OF ILLINOIS,)
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STATE OF ILLINOIS
Pollution Control Board

**PACKAGING'S RESPONSE IN OPPOSITION TO
COMPLAINANT'S MOTION TO COMPEL DISCOVERY**

Respondent Packaging Personified, Inc. ("Packaging") through counsel, responds in opposition to Complainant's August 30, 2012 Motion to Compel Discovery as follows:

1. Complainant's Motion Does Not Comply With Supreme Court Rule 201(k)

Complainant quotes from Illinois Supreme Court Rule 201 in support of its Motion to Compel Discovery (Motion, p. 3) but fails to comply with that very same Supreme Court Rule.

Supreme Court Rule 201(k) provides in pertinent part:

(k) Reasonable Attempt to Resolve Differences Required. The parties shall facilitate discovery under these rules and shall make reasonable attempts to resolve differences over discovery. Every motion with respect to discovery shall incorporate a statement that counsel responsible for trial of the case after personal consultation and reasonable attempts to resolve differences have been unable to reach an accord or that opposing counsel made himself or herself unavailable for personal consultation or was unreasonable in attempts to resolve differences.

Ill. Sup. Ct. Rule 201(k). Complainant's motion does not incorporate any statement as to any reasonable attempts by counsel to resolve differences over discovery as mandated by Supreme Court Rule 201(k). Illinois Pollution Control Board Rule 101.616 looks to the Illinois Supreme Court Rules for guidance on procedural matters where the Board Rules are silent. 35 Ill. Admin. Code 101.616, citing Section 101.100(b).

Complainant's failure to include any statement regarding the parties attempts to resolve their discovery disputes is remarkable in the face of the significant efforts of counsel devoted toward this effort. Indeed, Complainant's Motion is entirely unnecessary precisely because the discovery disputes raised in Complainant's Motion were resolved through the good faith conferences among counsel prior to the Motion ever being filed.

A. Packaging Fully Responded to Interrogatories 12 and 13.

The two interrogatory responses specifically addressed in Complainant's Motion to Compel are Interrogatories Nos. 12 and 13, regarding the number of hours press 4 and press 5 operated each month from 1995-2004. (Motion p. 5) In its Motion, Complainant quotes Packaging's responses to those interrogatories and contends that the quoted responses are evasive because they refer to "production records," whereas he asked for "operating hours." *Id.* Complainant also attaches its August 8, 2012 letter to Respondent in which Complainant makes this point. Unfortunately, the Hearing Officer is left with the distinct and erroneous impression after reading this Motion that Packaging never clarified its answers to these interrogatories and never responded to Complainant's August 8, 2012 letter.

On August 13, 2012, Packaging responded to Complainant's August 8, 2012 letter responding point by point to each issue raised by Complainant to its discovery responses and which was inexplicably omitted from Complainant's Motion. A copy of Packaging's August 13, 2012 letter is attached hereto as Exhibit A.¹ Specifically with regard to Interrogatories 12 and 13, Packaging advised Complainant that Packaging no longer maintains records of operating hours by month for Press 4 and Press 5. Following this August 13, 2012 letter, counsel further discussed Packaging's responses to Interrogatories 12 and 13 by telephone on August 14, 2012

¹ Complainant never responded in writing to Packaging's August 13, 2012 letter in which Packaging responded to each issue raised by Complainant, leaving Packaging with the reasonable conclusion that it had fully addressed Complainant's concerns.

and then again in person on August 23, 2012. During those discussions, Complainant asked how Packaging could show that Press 5 had capacity to absorb all the production from Press 4 absent records documenting by month how many hours each press operated. This is the same question Complainant raises in its Motion, but noticeably, is not one of Complainant's Interrogatories. Technically speaking, Packaging was only required to answer the Interrogatories as written. Nevertheless, Packaging responded to Complainant by pointing to its supplemental response to Interrogatory No. 10 (set forth in Exhibit A attached hereto) that Press 5 had about double the production capacity of press 4. Further, until Packaging shut down press 4 in 2002, Packaging did not run a third shift on Press 5. After shutting down Press 4 in 2002 and continuously running Press 5 for three shifts, Packaging realized a much greater efficiency than it anticipated both because of its superior technology and speed of Press 5 and because all the daily start up and shut down time was eliminated. Moreover, the annual sales records which Packaging has produced to Complainant for those years shows that Packaging's printing business in 2003, performed entirely on Press 5 (after Press 4 was shut down) was greater than all of Packaging's printing business in any of the preceding years, and twice the printing production of some of those years.

Finally, on August 28, 2012 counsel again spoke by telephone about discovery in an effort to resolve any remaining disputes. Complainant maintained that Packaging previously produced production records showing total production feet for Press 4 and for Press 5 for the years 1999-2002. He forwarded the document he was referring to by e-mail which is attached hereto, which had been previously marked as Respondent's Ex. 12 at the June 2009 hearing in this matter. Complainant stated that he wanted similar records for the period 1995-1998. In the same conversation, counsel discussed the fact that since Press 4 printed 600 feet per minute and

Press 5 printed 900 feet per minute, one could reliably derive the hours of operation for Press 4 and Press 5 for the years 1999-2002 based upon Respondent's Ex. 12. Further, by adding the total production feet for each of those years, one could readily confirm whether it would have been possible for Press 5 to print all of the production within the 8,760 hours in a year.

In fact, Respondent's Ex. 12 shows by performing this calculation, that Press 4 operated 738 hours in 1999; 2,018 hours in 2000; 2,861 hours in 2001 and 2,698 hours in 2002 through the date of the Exhibit. Press 5 operated 796 hours in 1999; 1,733 hours in 2000; 2,529 hours in 2001 and 1,791 hours in 2002 through the date of the Exhibit. Further, it can be mathematically shown that Press 5 could have printed all the combined production feet of both Press 4 and Press 5 by operating 1,288 hours in 1999; 3,078 hours in 2000; 4,436 hours in 2001; and 3,589 hours in 2002 through the date of the Exhibit. This evidence supports Packaging's position that Press 5 had ample unused capacity to absorb all the production from Press 4 during these relevant years. Packaging has every reason to produce similar records for the 1995-1999 period. Packaging simply does not have these 13-17 year old records any longer, and therefore cannot produce them. No purpose is served by Complainant's Motion to Compel records which Packaging does not have. Further, given that document responsive to Complainant's requests would only bolster and support Packaging's position, Complainant's contention that Packaging has not been diligent in providing responses, not only lacks any support in the record, but defies reason.

B. Packaging Fully Responded to Production Request Nos. 4, 5 and 11.

Packaging made Press 5, including the tunnel drying system, available for Complainant's inspection. Specifically, by its August 13, 2012 letter, Packaging proposed that Complainant inspect Press 5 on August 16, 2012. Exhibit A. Complainant requested August 23, 2012 at 10:00 a.m. instead as that was more convenient for Howard Chinn, an engineer from the

Attorney General's Office. Packaging accommodated Complainant, and on August 23, 2012, Complainant, including Messrs. Christopher Grant, David Bloomberg, Howard Chinn and Ms. Nicole Cunningham examined Press 5 at the Packaging facility. There were no restrictions imposed by Packaging upon Complainant's inspection. At that time, Packaging provided Complainant with the January 17, 1995 Purchase Invoice for Press 5, consisting of some 20 pages of technical information about Press 5. During the inspection of Press 5, Howard Chinn requested the operation and maintenance manual for Press 5. On August 27, 2012, the second business day after the Complainant's inspection and three days prior to Complainant's Motion to Compel, Packaging advised Complainant that the manual was available at the facility for inspection or copying. Exhibit C. Complainant did not wish to undertake the expense of copying the entire manual or the inconvenience of Mr. Chinn returning to the facility, so Packaging made the press 5 manual available for inspection at Packaging's Counsel's office downtown Chicago. On September 4, 2012, Messrs. Howard Chinn and Chris Grant reviewed the manual and requested copies of several pages by follow-up e-mail. Packaging promptly complied with that request the following day.

Packaging never advised Complainant that any other responsive information exists as Complainant inexplicably represents in its motion. Rather, Packaging produced to Complainant its document retention policy which calls for retaining documents for periods of 3, 5, 7 and 10 years. Exhibit D. Some records are retained permanently, but not the records requested by Complainant. Packaging has produced all documents in its possession responsive to Requests 4, 5 and 11. Packaging simply cannot produce records it does not have.

C. Packaging's Tax Returns are Not Relevant to Any Issue for Supplemental Hearing.

The only documents withheld by Packaging in this case are Packaging's tax returns. In response to Packaging's objection to production of its tax returns, Complainant's response was only that Packaging's expert cited the gross sales revenues. Packaging's gross sales revenues were produced to Complainant on August 23, 2012. Exhibit E. There is no dispute as to those gross sales revenues. Further, Complainant has not articulated how any supposed dispute as to the gross sales revenues will show any economic impact to Packaging from operating only Press 5. Motion, p. 8. Absent a genuine dispute as to those gross sales figures, there is no cause to require the production of this highly confidential and personal tax and financial information.

Should the Hearing Officer disagree with Packaging on this point, Packaging requests that any order compelling Packaging to produce its tax returns also provide that Packaging may redact all personal financial and tax information from those tax returns. Complainant has never suggested that personal tax and financial information of Packaging's officers has any bearing upon any issue in this case.

WHEREFORE, for all the foregoing reasons, Packaging respectfully requests that the Hearing Officer deny Complainant's Motion to Compel in its entirety. Alternatively, if the Hearing Officer orders production of Packaging tax returns, that such order allow redaction of personal financial and tax information not related to gross revenues.

Respectfully submitted,

PACKAGING PERSONIFIED, INC.

By: 

One of Its Attorneys

Roy M. Harsch
John A. Simon
Drinker Biddle & Reath LLP
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EXHIBIT A

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CALIFORNIA

DELAWARE

ILLINOIS

NEW JERSEY

NEW YORK

PENNSYLVANIA

WASHINGTON DC

WISCONSIN

August 13, 2012

VIA E-MAIL AND U.S. MAIL

Christopher Grant
Assistant Attorney General
Environmental Bureau
69 West Washington Street, #1800
Chicago, IL 60602

Re: Packaging Personified, Inc., PCB 04-16, Response to August 8, 2012
Objections to Packaging's Responses to Complainant's Discovery

Dear Chris:

We have received your letter dated August 8, 2012 raising objections to PPI's Responses to Complainant's discovery requests. By this letter, we respond to your objections point-by-point.

General Objections

We do not agree with your suggestion that the Board has directed you to perform an examination of PPI's printing business for a nine-year period. Rather, the Board gave the State the opportunity to challenge PPI's expert testimony that the re-circulating drying oven on Press #5 would have demonstrated compliance with the VOM control regulations had a formal IEPA-approved test been performed in 1995 provided by Rich Trzupke, and the testimony that Press #5 could have absorbed all of the production of Press #4 at no additional cost to PPI provided by Mr. Imburgia. The Board also gave the State a second opportunity to present its own expert testimony on the lowest cost alternative economic benefit. As we note in our General Objection No. 2, the State's discovery (misabeled as "First Set") goes beyond the limited scope of the supplemental hearing ordered by the Board.

The personal and confidential information PPI objected to in General Objection No. 5 relates to the requests for personal income and personal tax information. You do not suggest a reason this information is relevant to any evidence to be considered at the supplemental hearing, and we can think of none.

We do not agree that General Objection No. 7 is "improper." Further, we are not withholding documents by means of this objection, rather we are objecting to being required to reproduce records produced to the State in response to the State's actual "First Set" of interrogatories and document requests; records marked as exhibits and exchanged

by the parties prior to June, 2009 hearing in this matter; and, records previously provided to the IEPA through its regulatory filings or otherwise.

Responses to Interrogatories No. 3 and 4

As you acknowledge, PPI no longer maintains the production records for the 1995-2004 time period requested. We do not seek to impose any obligation upon the State to review any PPI records for any purpose. We simply note that PPI has annual records that are available to the State, if the State wishes to avail itself of the opportunity to review them. Rich Trzupke reviewed these records (among other records), extracted relevant information regarding production, and presents it in his August 9, 2012 supplemental expert report.

Responses to Interrogatories No. 5 and 6

PPI responded that it no longer maintains monthly "production" records, which includes monthly ink "usage" records, for the 1995-2004 time period. PPI cannot produce what it doesn't have. If the State regards the remainder of PPI's answer non-responsive, so be it.

Response to Interrogatory No. 7

PPI does not maintain in any readily accessible format the ancient personnel records you request in Interrogatory No. 7 for the 1995-2004 time period, and after a reasonable search could not locate such records in storage. Although it is true, as you note, that PPI actually saved money on labor costs when it shut down Press #4 and shifted production to Press #5, those labor cost savings are not credited to PPI to offset any economic benefit in Mr. McClure's supplemental report that we will present at the supplemental hearing. Further, we fail to see how the ancient personnel records you request would be relevant to PPI's labor cost savings, even if PPI's labor cost savings were pertinent to the economic benefit analysis offered by either party.

Response to Interrogatories No. 8 and 9

PPI responded that it does not maintain the records requested by Interrogatories 8 and 9 for the 1995-2004 time period. PPI cannot produce what it does not have. Annual sales records are available for the State's review and copying. If you regard annual sales records as non-responsive, you are free to disregard them. Richard Trzupke has called out their relevance in his supplemental report. Contrary to your argument, the State is the one that lacks any support for its hypothesis that Press #5 could not absorb all of the production from Press #4 for the relevant time period.

Christopher Grant
August 13, 2012
Page 3

Response to Interrogatory No. 10

Press #4, being older, would run film at 500-600 feet per minute, sometimes as slow as 300 feet per minute. Press #5 ran film at 900 feet per minute. Set up on Press #4 was about one hour per color, so a six color job took about six hours set-up time. Set-up on Press #5 was about 30-35 minutes a color, so a six color job took about three or three and a half hours to set up. If Press #4 ran 10 million impressions in a month, Press #5 ran 20 million impressions a month, about double the production of Press #4.

Response to Interrogatories No. 12 and 13

PPI responded that it no longer maintains records of operating hours, by month, for Press #4 and #5. PPI cannot produce what it does not have. We do not seek to obligate the State to search PPI's records. We simply note that information contained in those records is equally available to the State and is available for your review and copying.

Response to Interrogatory No. 14

You level a strong charge against PPI in this part of your letter. We believe you have an obligation to support such a charge with some explanation.

Response to Request for Production No. 5

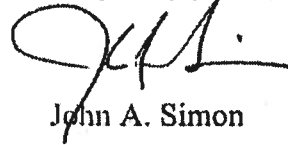
PPI disagrees that the connection of Press #5 to the RTO in 2004 has any relevance to the subject matter of the supplemental hearing. In any event, PPI already provided the State with its records regarding the connection of Press #5 to the RTO in response to the State's "First Set" of discovery propounded in 2004. PPI objects to the State's attempt to compel PPI to reproduce what it has already produced in this case.

If possible, please plan to review PPI's documents at its facility located at 246 Kehoe Boulevard in Carol Stream on Thursday August 16, 2012 in the early afternoon around 1:00 pm. Dominic Imburgia will be there then and he knows where the documents are that are responsive to the State's discovery requests. Please confirm that this date and time for the State's review of PPI's document production is acceptable.

Christopher Grant
August 13, 2012
Page 4

If you wish to discuss any of your concerns regarding PPI's responses to your discovery further, I am available to do so.

Very truly yours,

A handwritten signature in black ink, appearing to read "JAS", with a long horizontal flourish extending to the right.

John A. Simon

JAS/jf

CH01/ 25999670.1

**RESPONDENT'S
EXHIBIT 12**

HOLLAND & KNIGHT LLC

500 West Madison Street
40th Floor
Chicago, Illinois 60661-2511

312-715-5700
FAX 312-993-9350
www.hklaw.com

RECEIVED
Division of Legal Counsel

DEC 18 2002
Environmental Protection
Agency

MARK J. STEGER
Member
312-715-5763

Internet Address:
mark.steger@hklaw.com

043 020 ACT
legal

cc: Keppner
Bloomberg
Permits

December 16, 2002

Maureen E. Wozniak
Division of Legal Counsel
Illinois Environmental Protection Agency
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276

Re: Packaging Personified, Inc. ("PPI")
Notice of Violation A-2001-00318

RECEIVED

DEC 20 2002

IEPA - DAPC - SPFLD

Dear Maureen:

This letter is a follow up to our meeting of September 26, 2002, to discuss the above-noted Notice of Violation ("NOV") dated January 25, 2002.

As you are aware, PPI has filed its Clean Air Act Permit Program ("CAAPP") permit application with the Illinois Environmental Protection Agency ("IEPA"). We understand that the submittal of this application will ultimately resolve alleged violations 1, 2 and 6 set forth in the NOV relating to failure to submit certain identified permit applications prior to construction or operation of various emission sources identified in the CAAPP permit application.

As a result of our meeting, we believe that resolution of the new source review ("NSR") issue is the most important. Accordingly, we have obtained the following information that supports the conclusion that no modification of a major source has occurred, thereby avoiding NSR.

IEPA0894

HOLLAND & KNIGHT LLP / Office Locations

Annapolis • Atlanta • Bethesda • Boston • Bradenton • Fort Lauderdale • Jacksonville • Lakeland • Los Angeles • Melbourne • Miami • New York • Northern Virginia
Orlando • Portland • Providence • St. Petersburg • San Antonio • San Francisco • Seattle • Tallahassee • Tampa • Washington D.C. • West Palm Beach

**Maureen E. Wozniak
December 16, 2002
Page 2**

Enclosed is the documentation of volatile organic material ("VOM") emission history attributable to PPI's press no. 5. Also enclosed are production record summaries provided by PPI, a summary of annual emission report data previously submitted to the IEPA, and calculation summaries showing the manner in which emission were divided between press 4 and press 5. The analysis of this information demonstrates that historical emission from press 5 have never exceeded 25 tons of VOM per year.

Press no. 5 began operations in 1995 along with Press no. 2. Annual emission reports previously submitted show that facility-wide VOM emissions did not exceed 25 tons until 1999 when total VOM emissions were 29.05 tons. Accordingly, press no. 5 could not have emitted more than 25 tons in any one of the years between 1995 and 1998.

When Press no. 5's emissions are added to press no. 2, PPI's emission are still below 25 tons per year from these two emission sources.

For the years 1999 through 2002, VOM emissions from press no. 5 were estimated based on total ink and solvent use in press nos. 4 and 5. Because press-specific records of inks and solvents used are not kept, two methods of dividing ink and solvent use have been used. As detailed in the attached spreadsheet, production rates have been used as a surrogate, which can be used to apportion ink and solvent use between the two presses. The two readily available and relevant production records are the aggregate weight of plastic film processed in each press each year and the linear feet of film run through each press each year.

Of these two surrogates, the use of weight represents the most environmentally conservative approach. That is it results in a consistently higher percentage of calculated usage for press no. 5. Using the surrogate as a means to divide ink and solvent usage and subtracting for waste and adjusting for the overall 76% control efficiency of press no. 5, total VOM emissions from press 5 were 9.5 tons in 1999, 10.04 tons in 2000 and 11.61 in 2001.

Accordingly, for purposes of the New Source Review ("NSR"), the NSR requirements would be triggered only if actual or potential VOM emissions attributable to the construction of major modification in any five-year period after 1992 exceeded 25 tons. The additional sources added (press nos. 2 and 5) in 1995 did not result in a major modification.

Please be advised that PPI is currently considering the installation of the oxidizer to be installed in its Carol Stream facility to control its VOM

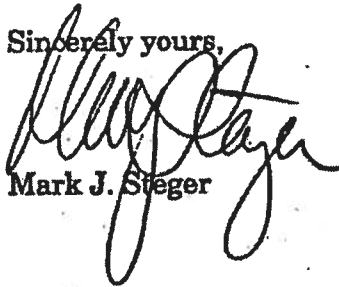
Maureen E. Wozniak
December 16, 2002
Page 3

missions from both existing sources as well as a new source that will be installed later next year. With the installation and operation of the oxidizer along with the construction of the a permanent total enclosure, PPI will be minor source under the air pollution control regulations.

Additional information addressing the Emission Reduction Market System allegations including a baseline application and seasonal emission reports for 2000-2002 are being prepared. We understand that the IEPA will require that a payment be made covering PPI allotment of trading units for the years 2000-2002.

Also additional information is being prepared for demonstrating compliance with the RACT regulations for the flexographic printing industry. This information includes the MSDS for the inks used press 1 and 2 that demonstrates that PPI is using compliant inks. Also, additional information is to be provided on recordkeeping requirements and the confirmation that the extruders are not required to comply with the regulations.

Sincerely yours,



Mark J. Steger

MJS/pg

CHO1 #1257011 v1

Packaging Personalized, Presses #4 & #5 VOM Emissions History

Production

Year	Production (pounds)		Distribution (%)		Production (feet)		Distribution (%)	
	Press 4	Press 5	Press 4	Press 5	Press 4	Press 5	Press 4	Press 5
1999	521,736	955,066	35.3%	64.7%	26,578,001	42,991,757	38.2%	61.8%
2000	1,373,290	2,210,616	38.3%	61.7%	72,640,365	93,580,880	43.7%	56.3%
2001	1,844,940	2,528,213	42.2%	57.8%	102,981,855	136,569,654	43.0%	57.0%
2002 (to date)	1,654,976	1,873,576	46.9%	53.1%	97,138,382	96,697,328	50.1%	49.9%

Emissions

Year	Ink Use (lbs)		Ink VOM Emissions (tons)		Solvent Use (lbs)		Solvent VOM Emissions (tons)		Total VOM Emissions (tons)	
	Purchased	Waste	Press 4	Press 5	Purchased	Waste	Press 4	Press 5	Press 4	Press 5
1999	24,341	2,291	3.89	1.71	110,773	10,425	17.73	7.79	21.62	9.50
2000	28,015	2,060	4.97	1.92	118,389	8,707	21.01	8.12	25.99	10.04
2001	37,970	3,202	7.33	2.41	144,839	12,214	27.98	9.20	35.31	11.61
2002 (to date)			0.00	0.00			0.00	0.00	0.00	0.00
2002 (projected)										

EXHIBIT C

Simon, John A.

From: Simon, John A.
Sent: Monday, August 27, 2012 1:17 PM
To: Grant, Christopher J.
Cc: Cunningham, Lorren; Harsch, Roy M.
Subject: IEPA v. Packaging Personified, 04-16
Attachments: OneTouch Aug 27, 2012 (4).PDF

Dear Chris,

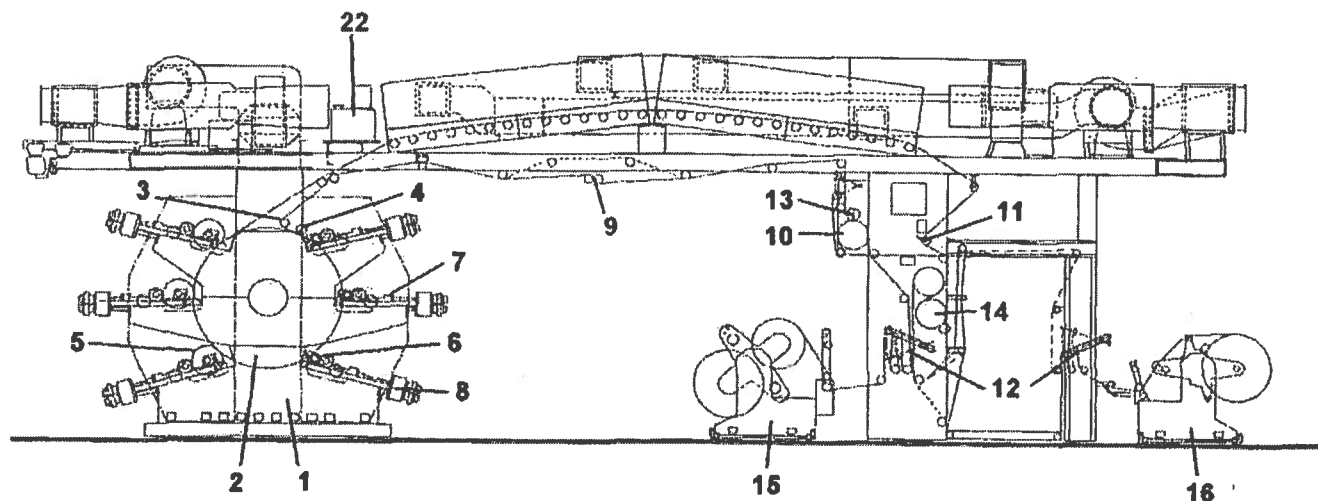
Packaging was able to locate a manual for press 5 which is apparently comprised of 22 sections. Attached please find the table of contents. The entire manual is apparently too voluminous for Packaging to copy in-house, and you may not need the entire manual anyway. If you only want one or other section, Packaging will copy that section for you using its own personnel and copy machine. On the other hand, if you want the entire manual, Packaging will make it available for pick up by a reputable copy service, on condition that it be returned in the same condition 24 hours after pick-up. Please let us know which, if either, of these options you wish to pursue. Regards,

John A. Simon
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Chicago IL 60606-1698
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Fax (312) 569-3392
john.simon@dbr.com



ILLUSTRAZIONE DEI GRUPPI MACCHINA

LAY-OUT MACHINE'S GROUPS



- 1 Gruppo stampa 8 colori
- 2 Tamburo centrale
- 3 Rullo pressore oscillante
- 4 Rullo gommato
- 5 Cilindro porta clichè
- 6 Cilindro retinato
- 7 Racla
- 8 Gruppo colore - avanzamenti
- 9 Guidanastro
- 10 Calandra di alimentazione
- 11 Cella di carico
- 12 Ballerino pneumatico
- 13 Rotelle di pressione
- 14 Calandre
- 15 Svolgitore
- 16 Avvolgitote duplex
- 22 Centralina idraulica

- 1 Printing section 8 color
- 2 Central drum
- 3 Oscillating pressure roller
- 4 Rubber roller
- 5 Plate cylinder
- 6 Anilox roller
- 7 Closed chamber doctor blade
- 8 Printing group - movements
- 9 Edge guide
- 10 Infeed roller
- 11 Load cell
- 12 Pneumatic dancing roller
- 13 Nip rollers
- 14 Chill rollers
- 15 Unwinder
- 16 Duplex rewinder
- 22 Hydraulic power pack

EXHIBIT D

SUGGESTED SCHEDULE FOR RETENTION OF BUSINESS RECORDS

This schedule may provide you with a starting point for preparing a record retention schedule. The suggested retention periods begin at the end of the fiscal year during which the document was created, not from the date on the document. For items supporting tax returns, the retention period begins on the filing date of the return or its due date (with extensions), whichever is later.

TYPE OF RECORD	Suggested Retention Period	TYPE OF RECORD	Suggested Retention Period
Accident reports (settled).....	7	Expense reports:	
Annual financial reports.....	P-	Departmental.....	5
Articles of incorporation.....	P-	Employee.....	5
Audit Reports.....	P-		
		Fidelity bonds.....	3AT
Bank deposit slips.....	3-	Financial reports:	
Bank reconciliations.....	3-	Audited.....	P
Bank statements.....	7-	Annual.....	P-
Bills of lading.....	5	Interim.....	3
Bonds (records of issuance).....	P-	Fire damage reports.....	6
Budgets.....	3	Fixed asset records.....	7AD
		Franchise agreements.....	10AT
Capital stock:		Freight drafts, bills and claims....	5
Applications for authorizations and issuance.....	P	Garuishments.....	3AT
Certificates (cancelled).....	P	Insurance policies (after expiration)	3
Ledger.....	P	Inventory records.....	7AD -
Transfer records.....	P	Invoices (issued or received).....	7
Sales slips (cash and charge).....	7	Invoices-fixed assets.....	7AD
Check register.....	10-		
Checks (paid and cancelled) relating to acquisitions of investments, property and other important items.....	7AD	Labor records:	
Commission reports.....	6	Applications (employees).....	7AT
Contracts:		Contracts.....	7AT
Corporate.....	20AT	Daily time reports.....	5
Employee.....	7AT	Disability claims.....	7AT
Vendor.....	7	Earnings records.....	7
Correspondence:		Employee service records.....	7AT
Accounting.....	5	Pay checks.....	7
Credit and collection.....	7	Personnel files.....	7AT
General.....	3	Salary and wage rate changes.....	7AT
Personnel.....	7AT	Salary receipts.....	7AT
Cost accounting records.....	5	Time cards, tickets and clock records.....	5
		Unemployment claims.....	7AT
Deeds.....	P-	Withholding exemption certificates	7AT
Delivery receipts.....	3	Worker's compensation reports.....	10
Deposit slip copies.....	3	Leases.....	7AT
Dividend register.....	P		
Depreciation schedules.....	7AD	Ledgers and journals:	
		Accounts payable ledger.....	7
Equipment leases (after expiration).	6	Accounts receivable ledger.....	7
Equipment repair records.....	3	Cash journals receipts and disbursements.....	P
		Customer ledger.....	7

KEY: "P" means that the records should be retained permanently. Figures represent the number of years for retaining the records. "AT" means after termination and "AD" means after disposal of the underlying asset.

TYPE OF RECORD	Suggested Retention Period	TYPE OF RECORD	Suggested Retention Period
ledgers and journals con't:		Sales invoices.....	7
General ledger.....	P	Salesmen commission reports.....	6
Journal entries-year-end.....	P	Securities (brokerage slips).....	7AD
Payroll journal.....	10	Shipping tickets.....	5
Plant ledger.....	P	Stockholder records (list of minutes, proxies, reports to stockholders)..	P
Purchases journal.....	10	Surety bonds.....	3AT
Royalty journal.....	10	Tax records (including worksheets, bills and statements, and Agents' reports).....	P
Sales journal.....	10	Tax returns (copies):	
Stock ledger.....	P	Estate.....	P
Voucher journal.....	10	Gift.....	P
Licenses.....	3AT	Income.....	P
Maintenance and repair records:		Payroll.....	10
Buildings.....	7	Personal property.....	10
Machinery.....	5	Sales and use.....	10
Manufactured stock records.....	7	Social security.....	7
Minute books.....	P	Title papers.....	P
Mortgages.....	7AT	Trademark records.....	P
Notes (cancelled).....	7	Travel records.....	3
Note register.....	P	Uncollectible accounts records.....	7
Options.....	7AT	Union (labor) contracts.....	P
Patent records.....	P	Vouchers (copies).....	7
Pension records.....	P	Voucher register.....	10
Petty cash records.....	3	Wage rate records.....	7
Plant acquisition records.....	7AD	Warrants.....	P
Property records:		Withholding and exemption certificates.....	7AT
Account ledgers.....	P	W-2 Forms.....	7
Appraisals.....	P	*****	
Damage reports.....	7		
Deeds and titles.....	P		
Depreciation.....	7AD		
Plans and specifications.....	P		
Purchases.....	P		
Sales.....	P		
Taxes.....	10		
Purchase order copies.....	3		
Purchase invoices.....	7		
Receiving reports.....	3		
Remittance statements.....	3		
Requisitions.....	3		

KEY: "P" means that the records should be retained permanently. Figures represent the number of years for retaining the records. "AT" means after termination and "AD" means after disposal of the underlying asset.

EXHIBIT E

		SALES:	MATERIAL COST
1	1983 <i>move to value</i>	2,071,981	1,225,966
2			59%
3	1984	3,130,414	1,941,764
4		+51%	62%
5	1985	3,740,670	2,123,742
6		+20%	50%
7	1986	3,632,586	1,973,218
8		-4%	54%
9	1987 <i>move to value</i>	4,031,939	2,108,337
10		+11%	52%
11	1988	5,093,842	2,575,541
12		+26%	57%
13	1989	5,230,871	2,839,340
14		+3%	54%
15	1990	5,222,858	2,263,690
16		-0.1%	43%
17	1991	5,718,552	
18		+10%	
19	1992	6,971,491	
20		+22%	
21	1993	7,580,888	3,026,307
22		+8%	40%
23	1994	7,739,477	2,874,594
24		+3%	37%
25	1995	8,979,426	3,808,215
26		+16%	42%
27	1996	9,754,107	3,865,523
28		+9%	40%
29	1997	12,015,233	5,038,444
30		+23%	42%
31	1998	13,022,324	4,914,862
32		+8%	38%
33	1999	14,366,301	5,276,233
34		+10%	37%
35	2000	16,422,409	5,432,241

		SALES	MATERIAL COST
1	2001	16,152,689	5,372,207
2		-5%	33%
3	2002 <i>NOV. ACQUIRED SPARE</i>	15,833,269	5,025,347
4		-2%	32%
5	2003	18,112,273	6,065,245
6		+14%	34%
7	2004	17,371,164	7,225,045
8		-4%	42%
9	2005	21,606,635	9,212,981
10		+24%	43%
11	2006	24,681,516	12,836,811
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CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing PACKAGING'S RESPONSE IN OPPOSITION TO COMPLAINANT'S MOTION TO COMPEL DISCOVERY was filed via hand delivery with the Clerk of the Illinois Pollution Control Board and served upon the parties below by U.S. First Class Mail and Electronic Mail on September 13, 2012:

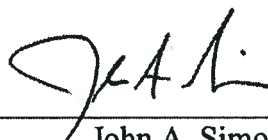
Christopher J. Grant
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Environmental Bureau
69 West Washington Street, 18th Floor
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Bradley P. Halloran
Hearing Officer
Illinois Pollution Control Board
100 West Randolph Street, Suite 11-500
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SEP 13 2012

STATE OF ILLINOIS
Pollution Control Board



John A. Simon