

Exhibit E

JOHN J. HOFFMAN
ACTING ATTORNEY GENERAL OF NEW JERSEY
Richard J. Hughes Justice Complex
25 Market Street, PO Box 093
Trenton, New Jersey 08625-0093
Attorney for Plaintiffs

By: John F. Dickinson, Jr.
Deputy Attorney General
(609) 984-4863

JACKSON GILMOUR & DOBBS, PC
3900 Essex Lane, Suite 700
Houston, Texas 77027

By: William J. Jackson, Special Counsel
(713) 355-5000

GORDON & GORDON
505 Morris Avenue
Springfield, New Jersey 07081

By: Michael Gordon, Special Counsel
(973) 467-2400

NEW JERSEY DEPARTMENT OF
ENVIRONMENTAL PROTECTION,
THE COMMISSIONER OF THE
DEPARTMENT OF ENVIRONMENTAL
PROTECTION and THE
ADMINISTRATOR OF THE NEW
JERSEY SPILL COMPENSATION
FUND,

Plaintiffs,

v.

OCCIDENTAL CHEMICAL
CORPORATION, TIERRA
SOLUTIONS, INC., MAXUS ENERGY
CORPORATION, MAXUS
INTERNATIONAL ENERGY
COMPANY, REPSOL YPF, S.A.,
YPF, S.A., YPF HOLDINGS, INC., YPF
INTERNATIONAL S.A. (f/k/a YPF
INTERNATIONAL LTD.) and
CLH HOLDINGS,

Defendants.

MAXUS ENERGY CORPORATION
AND TIERRA SOLUTIONS, INC.,

Third-Party Plaintiffs,

v.

3M COMPANY, et al.,

Third-Party Defendants.

SUPERIOR COURT OF NEW JERSEY
LAW DIVISION - ESSEX COUNTY
DOCKET NO. ESX-L9868-05 (PASR)

Civil Action

CERTIFICATION OF ROGER W. BUTLER

I, ROGER W. BUTLER, being of full age, certify as follows:

1. I am employed by New Jersey Department of Law and Public Safety, Division of Law in the Environmental Enforcement Section, as Supervisor, Financial Costs; and have been so employed since August 1992.


2. I make this Certification in support of the "Analysis of Expenditures" applied to costs in the above-captioned matter for Plaintiffs New Jersey Department of Environmental Protection ("DEP"), the Commissioner of the New Jersey Department of Environmental Protection ("Commissioner"), and the Administrator of the New Jersey Spill Compensation Fund ("Administrator"), who are seeking the recovery of past costs.

3. It is my responsibility to request, collect, assemble, analyze, and verify financial data relating to and concerning DEP's expenditures for sites where cleanup and remediation has been or is being conducted.

4. Additionally, when requested, I will calculate interest and issue projections for future costs.

5. According to the "Analysis of Expenditures" related to this matter, as of April 30, 2013, DEP has incurred cleanup and removal costs totaling \$29,719,264.63, exclusive of attorneys' fees and litigation costs.

6. These costs have been calculated in accordance with the "Explanation of Expenditures" as attached.



Roger W. Butler
Supervising Administrative Analyst

Dated: May 6, 2013

PASSAIC RIVER

Explanation of Expenditures

The Department of Environmental Protection (“DEP”) has maintained a Job Cost System since Fiscal Year 1983 to record its expenditures. DEP uses this system to account for all expenditures for site remediation projects.

DEP assigns a multi-digit Project Activity Code or Job Number (“Project Activity Code”) to each site remediation project, federal grant, and activity DEP undertakes. Most larger projects, such as a site remediation project, will have several Project Activity Codes assigned to account for the various tasks or activities performed during the remediation. See N.J.A.C. 7:26E. DEP includes these Project Activity Codes on timesheets, vendor invoices, employee expense vouchers, revenue documents and internal debits and credits. DEP’s “Procedural Manual for Project Activity Codes” contains the coding procedures and sample documents.

In preparing a summary of DEP’s expenditures for the remediation of a contaminated site, DEP’s Division of Remediation Support, Office of Fiscal Support Services, prepares an “Analysis of Expenditures” report Attachment “A”. The “Analysis of Expenditures” for this matter summarizes certain cleanup and removal costs, including labor costs entered into the Job Cost System, vendor or contractor costs, and any other expenses directly associated with the remediation.

One component of the Job Cost System involves labor costs. Specifically, DEP requires each employee to prepare timesheets on a bi-weekly basis. DEP further requires each employee to account for the hours he or she worked during the two week period by using the Project Activity Code assigned to the specific project or activity on which he or she worked (see Attachment “G” and “H”).

Before entering this information into the Job Cost System, DEP ensures that the timesheets accurately reflect the hours the employee worked.

DEP's total cost for an employee working on a particular site remediation project consists of direct labor costs, (i.e., those hours worked by DEP employees coded to a site-specific activity code) modified by the salary additive, fringe benefit and indirect cost rates. DEP calculates direct labor costs by multiplying the number of hours the employee enters on his or her timesheet for a particular project or activity by the employee's particular hourly rate.

DEP uses the salary additive rate to apply a part of the employee's benefit time (e.g., vacation, sick leave, administrative leave, holidays, etc.) to the direct labor costs. DEP develops this rate annually based on the actual costs incurred as coded in the Job Cost System.

The fringe benefit rate reflects the employer's contributions for pension, health benefits, workers' compensation, temporary disability insurance and F.I.C.A. The fringe benefit rate applied to the direct labor costs is negotiated annually by the Department of Treasury's Office of Management and Budget ("OMB") and the United States Department of Health and Human Services, and directed by OMB Circular Letter for use by all State agencies. OMB Circular Letters 84-2, 85-8, 85-15, 86-8, 87-5, 88-07, 89-07, 90-06, 91-12, 92-06, 93-07, 94-30, 95-02, 96-07, 97-03, 98-08, 99-05, 00-04, 01-03, 02-02, 03-02, 12-06 and 13-12 contain the rates for Fiscal Years 1984 through 2013.

The cost components for the indirect rate calculation are based on the actual expenditures detailed in the Job Cost System. DEP segregates the costs by Project Activity Codes to develop the indirect cost pool. DEP determines the indirect cost rate by dividing the indirect cost pool by the total direct project costs. DEP develops this rate annually using the actual expenditures for the

previous fiscal year according to OMB Circular Letters 95-07 and 96-16, and Federal Office of Management and Budget Circular A-97. Included in the rate calculation are all costs that are allowable under these circular letters.

DEP calculates its administrative costs by multiplying the number of each employee's coded hours by the employee's hourly rate, then multiplying this product by the salary additive rate, then multiplying this product by the fringe benefit rate, and then adding the resulting product to the product of coded hours multiplied by the hourly rate multiplied by the indirect cost rate. See E.I. du Pont de Nemours and Company, et al. v. State of New Jersey, Department of Environmental Protection, 283 N.J. Super. 331, 346-348 (App. Div. 1995).

Another component of the Job Cost System involves contractor costs and expenses. DEP also details these costs by Project Activity Code. With respect to these costs and expenses, the Analysis of Expenditures identifies the payee's name, payment date, amount paid, invoice document number, and the obligation or encumbrance number against which DEP paid the invoice. DEP uses this information to identify source documents such as an individual's time sheet for a specific pay period, a vendor invoice along with the date paid, check number, purchase order or vendor's contract, or an employee's expense voucher for a particular site.

To account for expenditures DEP incurred through April 30, 2013, for the Newark Bay Complex, DEP has established a Project Activity Code for certain task or activity related to the remediation. DEP used these Project Activity Codes to prepare an Analysis of Expenditures for the Site, a copy of which is attached as Attachment "G" and "H".

The Analysis of Expenditures for the Site lists DEP's costs of \$29,719,264.63 through April 30, 2013, exclusive of attorneys' fees and litigation costs, as follows:

DEP Cleanup Costs	\$2,075,848.92
DEP Administrative Costs (Salary):	
Salary Coding 9/30/97 to Present	\$2,687,936.58
Div Science, Research & Tech Dioxin Pre 1983	\$9,089,231.89
Div Science, Research & Tech 93-Present All WCC	\$15,343,857.56
Site Remediation Program - Dioxin Pre 1993	\$522,389.68
DEP Administrative Costs (Non-Salary)	\$0.00
Total	\$29,719,264.63

The DEP Cleanup Costs set forth above represent the actual invoices DEP paid to contractors under obligations and purchase orders established for the Passaic River and/or Newark Bay. A list of these charges is attached as Attachment "B".

DEP determined the administrative salary costs from the Job Cost System Reports, copies of which are attached as Attachment "C", "D", "E" and "F". These reports identify DEP personnel who charged their time to one or more of the Project Activity Codes assigned to the Site.

This Explanation of Expenditures is for informational purposes only, and is subject to change should DEP determine that its costs of \$29,719,264.63 through April 30, 2013, differ from those mentioned above.

Exhibit F

JOHN J. HOFFMAN
ACTING ATTORNEY GENERAL OF NEW
JERSEY

Richard J. Hughes Justice Complex
25 Market Street, PO Box 093
Trenton, New Jersey 08625-0093
Attorney for Plaintiffs

By: John F. Dickinson, Jr.
Deputy Attorney General
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JACKSON GILMOUR & DOBBS, PC
3900 Essex Lane, Suite 700
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NEW JERSEY DEPARTMENT OF
ENVIRONMENTAL PROTECTION,
THE COMMISSIONER OF THE NEW
JERSEY DEPARTMENT OF
ENVIRONMENTAL PROTECTION and
THE ADMINISTRATOR OF THE NEW
JERSEY SPILL COMPENSATION
FUND,

Plaintiffs,

v.

OCCIDENTAL CHEMICAL
CORPORATION, TIERRA
SOLUTIONS, INC., MAXUS ENERGY
CORPORATION, MAXUS
INTERNATIONAL ENERGY
COMPANY, REPSOL YPF, S.A., YPF,
S.A., YPF HOLDINGS, INC., YPF
INTERNATIONAL S.A. (f/k/a YPF
INTERNATIONAL LTD.) and CLH
HOLDINGS,

Defendants

MAXUS ENERGY CORPORATION
AND TIERRA SOLUTIONS, INC.,

Third-Party Plaintiffs,

GORDON & GORDON
505 Morris Avenue
Springfield, New Jersey 07081

By: Michael Gordon, Special Counsel
(973) 467-2400

SUPERIOR COURT OF NEW JERSEY
LAW DIVISION - ESSEX COUNTY
DOCKET NO. ESX-L9868-05 (PASR)

Civil Action

CERTIFICATION OF W. SCOTT DOUGLAS

v.

3M COMPANY, et al.,

Third-Party Defendants

I, W. SCOTT DOUGLAS, being of full age, certify as follows:

1. I am currently employed as the Dredging Program Manager for the New Jersey Department of Transportation Office of Maritime Resources ("OMR").

2. I make this Certification in support of the claims for past costs in this matter for Plaintiffs, New Jersey Department of Environmental Protection, the Commissioner of the New Jersey Department of Environmental Protection, and the Administrator of the New Jersey Spill Compensation Fund, who are bringing this action for recovery of past costs incurred by the State of New Jersey.

3. I hold a Master of Science degree in Environmental Toxicology and a Bachelor of Science degree in Zoology from the University of Vermont. I received my Masters degree in 1989, then moved to New Jersey and began working with New Jersey's contaminated sediments.

4. I was first introduced to the New York New Jersey Harbor (the "Harbor") through the dredged material testing program while working for private sector employers where I performed hundreds of toxicity and bioaccumulation assays. I was intimately involved with the well-documented dredging crisis of the early 1990s, working with the U.S. Army Corps of Engineers and the Port Authority of New York and New Jersey to implement the new testing methodology and develop the regional testing manual. I left the private sector in 1997 and became one of the original staff members of New Jersey's OMR.

5. As the Dredging Program Manager for OMR, my responsibilities include contaminated sediment and dredged material management, development of dredged material policy for the State of New Jersey ("NJ") and implementation of the NJ portion of the Bi-State Dredging Plan also known as the Joint Dredging Plan for the Port of New York and New Jersey. Specifically, I manage sediment projects for the Office of Maritime Resources. The sediment projects include maintenance dredging of state-owned channels, development of alternatives to ocean disposal of contaminated dredged material, including supervision of upland disposal projects, development of beneficial uses for dredged material, and management of dredged material decontamination technology projects.

6. During the early 1990s, the identification of dioxin and other contaminants in the Harbor and at the New York Bight resulted in restrictions being imposed on ocean dumping of contaminated dredged sediments, and ultimately to the closure of the Mud Dump site off Sandy Hook, NJ to disposal of contaminated dredged materials. These events led to a dredging crisis

which threatened maritime transportation and commercial navigation in the Harbor, the very existence of the Port, and its continued viability as a beneficial economic engine for NJ and the region. In response, State and federal interests in the region sought to develop short-term, mid-term and long-term alternatives to ocean disposal, to improve overall management of dredging and dredged materials, and to ultimately reduce contamination of waterways by identifying and eliminating the very sources of contamination. NJ has engaged in substantial and costly response efforts over the past two decades including development of alternatives to ocean disposal of contaminated dredged material in the Harbor.

7. Specifically, NJ responded to the dredging crisis by commencing a series of complex studies and dredging projects aimed at addressing contaminated sediments and restrictions on ocean disposal of dredge material. These efforts have included funding and administration of pilot and demonstration projects and studies designed to improve management of contaminated dredged materials in the Harbor, develop beneficial uses for contaminated dredge material, develop sediment decontamination technologies, and address and eliminate contamination of sediments at the source. These response efforts have been necessary to mitigate the damage caused by contamination of Harbor sediments with dioxin, in particular, and other contaminants as well, and to comply with the resulting regulatory restrictions on ocean disposal of dredged sediments contaminated with such constituents.

8. As illustrated in the attached Index of Dredging Program Project Costs and the materials contained in the settlement record, NJ has incurred \$77,124,281.71 to respond to contamination by dioxin and other constituents in the Harbor, including the costs of projects and studies implemented to manage contaminated dredge material and develop alternatives to ocean disposal of contaminated sediments. All of the costs and projects are associated with contaminants, including dioxin, discharged into the Harbor, including the Passaic River and Newark Bay, and were undertaken or incurred to prevent and mitigate the damage caused by contaminated sediments in the Harbor.


W. Scott Douglas

Dated: October 16, 2013.

Attachment 1

Index of Dredging Program Project Costs

Description of Projects	Costs
Claremont PROPAT Demo	\$764,111.27
Environmental Restoration/Passaic Project	\$2,925,061.76
HRF Harbor Contaminant Modeling	\$2,861,340.00
HRF Quality Assurance Officer	\$160,000.00
NJDEP Toxics Workplan	\$9,506,170.00
NJDOT Roadway Embankment Project	\$5,202,000.00
Toxic WP/CARP model	\$216,168.00
Rutgers Task Order #154, Deep Soil Mixing	\$418,000.00
Rutgers Task Order #157, Passaic River Hydro-dynamics	\$316,244.00
Newark Bay Confined Disposal Facility	\$10,884,053.00
NJDEP PROPAT Pilot	\$867,151.00
NJDEP Zero Valence Iron Powder Demo	\$110,000.00
NJDOT Demonstration Project (SDMT)	\$117,000.00
Pennsylvania Mines Reclamation-Phase I Pilot	\$1,923,757.00
KVK Contract 7 differential costs	\$4,000,000.00
Sediment Decontamination Technologies Project Pursuant to 1996 Port Revitalization Bond Act	\$19,149,200.08
Pennsylvania Mines Reclamation Project Pursuant to 1996 Port Revitalization Bond Act	\$10,000,000.00
Center for Advanced Infrastructure Technology (CAIT) beneficial use project	\$35,670.74
Air Quality Monitoring Project/Volatilization Project	\$1,211,478.00
NJMR Air Guard Project	\$377,948.86
Claremont Channel Deepening	\$4,891,250.00
NJ Dept. of Transportation Maritime Resources Staff	\$525,000.00
NJ Dept. of Transportation Maritime Resources Additive Costs	\$662,678.00

TOTAL:

\$77,124,281.71

Exhibit G

JOHN J. HOFFMAN
ACTING ATTORNEY GENERAL OF NEW
JERSEY

Richard J. Hughes Justice Complex
25 Market Street, PO Box 093
Trenton, New Jersey 08625-0093
Attorney for Plaintiffs

By: John F. Dickinson, Jr.
Deputy Attorney General
(609) 984-4863

JACKSON GILMOUR & DOBBS, PC
3900 Essex Lane, Suite 700
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NEW JERSEY DEPARTMENT OF
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MAXUS ENERGY CORPORATION
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Springfield, New Jersey 07081

By: Michael Gordon, Special Counsel
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SUPERIOR COURT OF NEW JERSEY
LAW DIVISION - ESSEX COUNTY
DOCKET NO. ESX-L9868-05 (PASR)

Civil Action

CERTIFICATION OF
JOHN F. DICKINSON, JR

v.

3M COMPANY, et al.,

Third-Party Defendants

I, JOHN F. DICKINSON, JR., being of full age, certify as follows:

1. I am currently employed as a Deputy Attorney General as an Assistant Section Chief with the Environmental Enforcement Section, Division of Law, New Jersey Department of Law and Public Safety.

2. I make this Certification in support of the claims for past costs in the Passaic River Litigation for Plaintiffs, New Jersey Department of Environmental Protection ("DEP"), the Commissioner of the New Jersey Department of Environmental Protection ("Commissioner"), and the Administrator of the New Jersey Spill Compensation Fund ("Administrator"), who are bringing this action for recovery of past costs incurred by the State of New Jersey.

3. I hold a Bachelor of the Arts degree from Loyola University Maryland and a Juris Doctor degree from the University of Baltimore School of Law. I was admitted to the bar of the State of New Jersey in 1982. I was employed by the Department of Environmental Protection from 1981 to 1986 and from 1989 to 1990. From 1986 to 1989, I was engaged in the private practice of law. I have been a Deputy Attorney General with the Division of Law since 1990.

4. I am the Attorney General's liaison for the Passaic River Litigation and my responsibilities include oversight of the litigation and Special Counsel. I am also responsible for reviewing and processing for management approval all invoices submitted by Special Counsel for litigation expenses and attorneys' fees associated with the Passaic River Litigation.

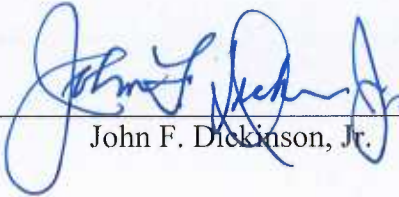
5. From 2007-2013, the Legislature appropriated a total of \$42 Million for the direct and indirect costs of legal and consulting services associated with litigation related to the Passaic River cleanup. The funds were appropriated from the Spill Compensation Fund and the Hazardous Discharge Site Cleanup Fund with provisions that any recoveries from the litigation reimburse those funds, subject to the approval of the Director of the Division of Budget and Accounting.

6. The Division of Law retains on file copies of all invoices submitted by Special Counsel for Passaic River Litigation expenses and attorney fees.

7. Through July 2013, the New Jersey Division of Law and Public Safety and the New Jersey Department of Environmental Protection have spent \$41,210,766.96 in legal and counseling services, including costs of the Division of Law, associated with the Passaic River Litigation and DEP's work with the United State Environmental Protection Agency in

investigating the contamination of the Passaic River and Newark Bay. These costs are in addition to expenses paid direct by DEP and referenced in the Certification of Roger Butler.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.



John F. Dickinson, Jr.

Dated: October 24, 2013.