EXHIBIT 28

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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, vs. OCCIDENTAL CHEMICAL CORPORATION, TIERRA SOLUTIONS, INC., MAXUS ENERGY CORPORATION, REPSOL YPF, S.A., YPF, S.A., YPF HOLDINGS, INC., AND CLH HOLDINGS, Defendants.	SUPERIOR COURT OF NEW JERSEY LAW DIVISION -ESSEX COUNTY DOCKET NO. ESX-L-9868-05 **DEFENDANTS MAXUS ENERGY CORPORATION'S AND TIERRA SOLUTIONS, INC.'S OBJECTIONS AND RESPONSES TO PLAINTIFFS' TRACK III TRIAL REQUESTS FOR ADMISSIONS**

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PLEASE TAKE NOTICE that Defendants Maxus Energy Corporation ("Maxus") and Tierra Solutions, Inc. ("Tierra") (collectively, "Defendants"), by and through their undersigned counsel, hereby respond to Plaintiffs' Track III Trial Requests for Admissions pursuant to the Rules of Court and the Consent Order on Track III Trial Plan.

DRINKER BIDDLE & REATH LLP

Attorneys for Defendants Tierra Solutions, Inc. and Maxus Energy Corporation

/s/ Vincent Gentile
Vincent Gentile

Dated: November 28, 2011

REQUEST FOR ADMISSION NO. 1

Admit that Tierra Solutions, Inc. was formerly known as "Diamond Shamrock Process Chemicals, Inc.," "Diamond Shamrock Chemical Land Holdings, Inc." and "Chemical Land Holdings, Inc."

Response: Admitted.

REQUEST FOR ADMISSION NO. 2

Admit that, as of August 1986, Tierra's sole function was to hold title to certain environmentally contaminated properties.

Response: Maxus and Tierra admit that, as of August 1986, Tierra's function was to hold title to certain real property, principally former chemical plants, some of which was contaminated. As was known to NJDEP, USEPA and OCC at the time, this title-holding purpose was made explicit and publicly known in Tierra's original corporate name – Chemical Land Holdings, Inc. ("CLH"). CLH's functions and purpose were expanded, in 1996, to include the actual performance of the environmental response actions that had previously been performed directly by Maxus (on OCC's behalf in response to claims for indemnity under the Stock Purchase Agreement ("SPA")). Maxus and Tierra admit, as well, that, as of August 1986, Tierra (then CLH) conducted no revenue-generating or income-producing business operations, and that any other functions it performed (or caused to be performed on its behalf) were undertaken in connection with its function as holder of legal title. Consistent with the goal of facilitating remediation of properties, Tierra (then CLH) also obligated itself during this period, including in the NJDEP-approved 1990 judicial consent decree regarding remediation of the Lister Site, to grant access to its properties for purposes of allowing others (principally Maxus on OCC's behalf in response to claims for indemnity under the SPA) to conduct environmental response actions on the properties. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 3

Admit that, as of August 1986, Tierra had no business operations other than holding title to the Lister Site.

Response: Denied. The title-holding function of Tierra (then CLH) was not confined in August 1986 to the parcels that comprise the Lister Site. Maxus and Tierra admit only that as of August 1986 CLH conducted no revenue-generating or income-producing business operations, and that any other functions it performed (or caused to be performed on its behalf) were undertaken in connection with its function as holder of legal title. Consistent with the goal of facilitating remediation of properties, Tierra (then CLH) also obligated itself during this period, including in the NJDEP-approved 1990 judicial consent decree regarding remediation of the Lister Site, to grant access to its properties for purposes of allowing others (principally Maxus on OCC's behalf in response to claims for indemnity under the SPA) to conduct environmental response actions on the properties.

REQUEST FOR ADMISSION NO. 4

Admit that Tierra was initially capitalized with less than $1,000.

Response: Maxus and Tierra object to this request on the grounds that the information requested is irrelevant to the issues to be determined during the Track III Trial, as set forth in the Consent Order on Track III Trial Plan entered by the Court, and is not reasonably calculated to lead to the discovery of admissible evidence, as borne out by the fact that plaintiffs have not previously requested production of information regarding Tierra's funding during this time period.

Subject to and without limiting this objection, Maxus and Tierra admit that, during the period in question, and thereafter, Tierra received all or substantially all of its funding from Maxus. Maxus and Tierra further admit that, inasmuch as Tierra had a limited business purpose during this period – namely, holding title to and granting access to defunct plant sites, thereby facilitating Maxus's environmental remediation of the properties on OCC's behalf in response to claims for indemnity under the SPA – Tierra had relatively nominal expenses, which Maxus and Tierra admit were paid using funds supplied by Maxus. Maxus and Tierra lack information or knowledge to know whether the funds needed to pay such nominal expenses were "initially" invested in Tierra as "capital," or whether they were paid when the expenses were first incurred, but there has never been any allegation, in this lawsuit or any other, that Tierra has ever defaulted on any obligations, financial or otherwise, or has ever lacked the funding needed to accomplish the purposes for which it was created in 1986, or the expanded purposes it was given in 1996. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 5

Admit that, as of August 1986, Tierra had less than $1,000 in cash on hand and accounts receivable, together.

Response: Maxus and Tierra object to this request on the grounds that that the information requested is irrelevant to the issues to be determined during the Track III Trial, as set forth in the Consent Order on Track III Trial Plan entered by the Court, and is not reasonably calculated to lead to the discovery of admissible evidence, as borne out by the fact that plaintiffs have not previously requested production of information regarding Tierra's funding during this time period.

Subject to and without limiting this objection, Maxus and Tierra admit that, during the period in question, and thereafter, Tierra received all or substantially all of its funding from Maxus. Maxus and Tierra further admit that, inasmuch as Tierra had a limited business purpose during this period – namely, holding title to and granting access to defunct plant sites, thereby facilitating Maxus's environmental remediation of the properties on OCC's behalf in response to claims for indemnity under the SPA – Tierra had relatively nominal expenses, which Maxus and Tierra admit were paid using funds supplied by Maxus. Maxus and Tierra lack information or knowledge to know whether the funding mechanisms in place as of August 1986 to address such nominal expenses consisted of "cash on hand" or were reflected as "accounts receivable," but there has never been any allegation, in this lawsuit or any other, that Tierra has ever defaulted on

any obligations, financial or otherwise, or has ever lacked the funding needed to accomplish the purposes for which it was created in 1986, or the expanded purposes it was given in 1996. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 6

Admit that Tierra did not pay any monetary consideration for the Lister Site.

Response: Maxus and Tierra object to this request, on the grounds that it seeks the admission of a matter that is irrelevant to the issues to be determined during the Track III Trial, as set forth in the Consent Order on Track III Trial Plan entered by the Court. Subject to and without limiting that objection, Maxus and Tierra deny the matter asserted in this request.

REQUEST FOR ADMISSION NO. 7

Admit that Tierra paid $10.00 for the Lister Site.

Response: Maxus and Tierra object to this request, on the grounds that it seeks the admission of a matter of fact that is irrelevant to the issues to be determined during the Track III Trial, as set forth in the Consent Order on Track III Trial Plan entered by the Court. Subject to and without limiting that objection, Maxus and Tierra admit that the 80 Lister Avenue portion of the Lister Site and the 120 Lister Avenue portion of the Lister Site were each sold for $10.00.

REQUEST FOR ADMISSION NO. 8

Admit that, in 1986, You believed the remediation costs and liabilities associated with the Lister Site would exceed the market value of the Lister Site.

Response: Admitted, with the caveat that, at the time Tierra (then CLH) acquired the Lister Site parcels, it was understood that the remediation liabilities would be borne not by Tierra, but by DSCC/OCC, and that Maxus would incur remediation costs in response to claims by OCC for indemnification under the SPA.

REQUEST FOR ADMISSION NO. 9

Admit that, in 1986, You believed ownership of the Lister Site was a liability.

Response: Denied. The parcels that comprise the Lister Site are parcels of real estate, which are assets, not liabilities, even if they had no monetary value. Also, to the extent the request is intended to encompass "liability" under the Spill Act and/or CERCLA, such liabilities are imposed on "persons" within the meaning of those statutes, not on properties.

In addition, to the extent the Plaintiffs mean to ask whether Maxus or Tierra believed, in 1986, that Tierra's acquiring ownership of Lister Site in 1986 would make Tierra itself "liable" under either of those statutes as "owner," the request is denied under that construction as well. Although Tierra (then CLH) openly acquired title to the Lister Site in 1986 – while the Site was under ongoing CERCLA enforcement proceedings and NJDEP oversight – neither USEPA nor NJDEP ever sought to impose on Tierra (let alone Maxus) any responsibility to investigate or

remediate the Lister Site. On the contrary, when EPA and NJDEP insisted that a federal judicial consent decree be executed to govern remediation of the Lister Site in 1990 – four years after Tierra had acquired title – EPA and NJDEP agreed that it was appropriate for the response actions to be undertaken and implemented in the name of OCC alone. With the full consent of EPA and OCC, and with the full knowledge of and no objection from DEP, Tierra (then CLH) executed that 1990 judicial consent decree along with OCC, but Tierra's obligation thereunder was solely to grant access to the property to OCC, which alone was required to implement the remedial action. Further, although those remedial actions were implemented directly by Maxus (until 1996), and by Tierra thereafter, those remedial actions were performed solely in response to OCC's claims for indemnification under the SPA.

Furthermore, the EPA has never taken the position – and, until recently, neither has NJDEP – that Tierra's mere ownership of the Lister Site in order to facilitate ongoing environmental remediation activities makes Tierra liable for any contamination of the Passaic River or Newark Bay. Certainly, Tierra and Maxus never had any "belief" in 1986 that Tierra's acquiring ownership of the Lister Site in August 1986 would render Tierra liable for pre-existing contamination of the Passaic River or Newark Bay. There have been several Administrative Orders on Consent ("AOCs") issued by EPA regarding the Passaic River and Newark Bay – one in 1994, three in 2004, one in 2007, and another in 2008. In only one instance has EPA ever asked Tierra (let alone Maxus) to execute such an AOC. That lone instance was the 2008 AOC, and then only for the purpose of requiring Tierra to grant OCC such access to the Lister Site as may be needed for OCC to perform the remedial work required by that AOC. (Tierra will also be performing the work, but solely on OCC's behalf in response to claims for indemnity under the SPA, and not because Tierra has any direct liability to EPA; which it does not.) Nor has EPA ever issued a General Notice Letter to Tierra (or Maxus) asserting that Tierra (or Maxus) has any legal responsibility for environmental contamination in the Passaic River or Newark Bay.

REQUEST FOR ADMISSION NO. 10

Admit that, in 1986, You believed the owner of the Lister Site could be liable under CERCLA or other Environmental Laws.

Response: Denied, insofar as the "owner" in question is one that, like Tierra, acquired ownership after all manufacturing or waste-generating operations had ceased and solely to facilitate ongoing remediation activities, being implemented on behalf of the successor (OCC) of the discharger (DSCC). For the reasons set forth above, the EPA has never taken that position under CERCLA, even when the issue was legal responsibility for remediation of the Lister Site itself, let alone for the Passaic River or Newark Bay. Thus, in 1986, OCC alone was considered the responsible party for investigating and implementing a CERCLA remedy; Maxus was to (and did) perform the work, but solely on OCC's behalf in response to claims for indemnity under the SPA; and Tierra had no obligation, including under all DEP- and EPA-administered consent decrees and AOCs, other than to grant Maxus access to the property for purposes of implementing the remedy on OCC's behalf in response to claims for indemnity under the SPA.

REQUEST FOR ADMISSION NO. 11

Admit that as of August 1986 Tierra had no assets other than environmentally contaminated property or properties.

Response: Tierra admits only that – as was known to NJDEP, USEPA and OCC at the time, and as its corporate name reflected upon incorporation in 1986 – real property comprised virtually all of CLH's assets in August 1986; most of those properties had been associated with DSC-1's "chemical" operations; and some of those properties were contaminated. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 12

Admit that, between August 1986 and December 1994, Tierra's sole function was to hold title to certain environmentally contaminated properties.

Response: For its response to this request, Maxus and Tierra incorporate by reference their responses to Requests Nos. 2, 3 and 11. Maxus and Tierra admit that, commencing in August 1986 and through December 1994, Tierra's function was to hold title to certain real property, principally former chemical plants, some of which was contaminated. This title-holding purpose continued until CLH's functions were expanded, in 1996, to include the actual performance of the environmental response actions that had previously been performed directly by Maxus (on OCC's behalf in response to claims for indemnity under the SPA). Maxus and Tierra admit, as well, that Tierra (then CLH) conducted no revenue-generating or income-producing business operations, and that any other functions it performed (or caused to be performed on its behalf) were undertaken in connection with its function as holder of legal title. Consistent with the goal of facilitating remediation of properties, Tierra (then CLH) also obliged itself during this period, including in the NJDEP-approved 1990 judicial consent decree regarding remediation of the Lister Site, to grant access to its properties for purposes of allowing others (principally Maxus on OCC's behalf in response to claims for indemnity under the SPA) to conduct environmental response actions on the properties. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 13

Admit that Tierra never paid dividends to any shareholder between March 1986 and December 1994.

Response: Admitted.

REQUEST FOR ADMISSION NO. 14

Admit that Tierra had no revenue between March 1986 and December 1994.

Response: Maxus and Tierra admit only that Tierra had no revenue-generating operations between March 1986 and December 1994. Tierra's value was, instead, to hold title, primarily to facilitate Maxus's remediation of former DSCC properties on OCC's behalf in response to claims for indemnity under the SPA. From time to time, however, Tierra received such funding

as was necessary to cover its relatively nominal and routine financial obligations as landowner. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 15

Admit that Tierra never intended to generate revenue between August 1986 and December 1994.

Response: Admitted. Tierra's value and function was, instead, to hold title, primarily to facilitate Maxus's remediation of former DSCC properties on OCC's behalf in response to claims for indemnity under the SPA.

REQUEST FOR ADMISSION NO. 16

Admit that Tierra never intended to make a profit between August 1986 and December 1994.

Response: Admitted. Tierra's value was, instead, to hold title, primarily to facilitate Maxus's remediation of former DSCC properties on OCC's behalf in response to claims for indemnity under the SPA.

REQUEST FOR ADMISSION NO. 17

Admit that the officers of DSC-1 became officers of DSC-2 as of September 1, 1983.

Response: Maxus and Tierra admit that the persons who served as DSC-1's officers became officers of DSC-2.

REQUEST FOR ADMISSION NO. 18

Admit that the directors of DSC-1 became directors of DSC-2 as of September 1, 1983.

Response: Maxus and Tierra admit that the persons who served as DSC-1's directors became directors of DSC-2, and that there were also four new directors, designated by Natomas, all of whom were previously directors of Natomas, and two of whom were also previously officers of Natomas.

REQUEST FOR ADMISSION NO. 19

Admit that the assets described in the Schedule of Transferred Assets at Maxus0219190 were transferred from DSC-1 to DSC-2.

Response: Admitted.

REQUEST FOR ADMISSION NO. 20

Admit that the obligations contained in Schedule II at Maxus0219191 were obligations of DSC-1 and were assumed by DSC-2.

Response: Admitted.

REQUEST FOR ADMISSION NO. 21

Admit that the Environmental Liabilities associated with the past operations at the Lister Plant were significant factors in the structure of the Stock Purchase Agreement.

Response: Maxus and Tierra object to the Request insofar as it seeks an admission concerning a question of law, namely, a legal interpretation of an agreement, and one to which Plaintiffs are not a party. Requests for Admission under Rule 4:22-1 are appropriate only to establish "matters of fact." Maxus and Tierra also object to this request on the grounds that it seeks the admission of a matter that is irrelevant to the issues to be determined during the Track III Trial, as set forth in the Consent Order on Track III Trial Plan entered by the Court. Maxus and Tierra further object to this Request on the grounds that the term "significant factors" is vague, ambiguous, undefined and susceptible of multiple meanings.

Subject to and without limiting these objections, Maxus admits that "liabilities" (including, but not limited to, environmental liabilities) associated with DSCC's past (and anticipated future) operations (at the Lister Site and elsewhere) were factors in the terms to which Maxus and OCC agreed in the 1986 SPA. Maxus admits that the parties' agreement on how to allocate responsibility for all such liabilities is addressed in Articles IX and X. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 22

Admit that, at the time the Stock Purchase Agreement was executed, DSC-2 intended to assume responsibility for liabilities and obligations of DSC-1 resulting from the past operations at the Lister Plant.

Response: Maxus and Tierra object to the Request because it improperly seeks an admission concerning a question of law, namely, a legal interpretation of an agreement, and one to which Plaintiffs are not a party. Requests for Admission under Rule 4:22-1 are appropriate only to establish "matters of fact." Maxus and Tierra further object to this Request on the grounds that DSC-2's "intent" with respect to the Stock Purchase Agreement is irrelevant to the issues to be determined during the Track III Trial, as set forth in the Consent Order on Track III Trial Plan entered by the Court. Subject to and without limiting these objections, Maxus and Tierra deny that DSC-2 or OCC intended for DSC-2 to "assume" any of DSC-1's liabilities or obligations, and refer Plaintiffs to the SPA's plain language, which is conclusive of the parties' intent.

REQUEST FOR ADMISSION NO. 23

Admit that DSC-1 was aware of Environmental Liabilities associated with the Lister Plant in 1982.

Response: Maxus and Tierra object to this request, on the grounds that it exceeds the scope of the Track III CMO and that the term "aware" is vague, ambiguous, undefined and susceptible of multiple meanings. Subject to and without limiting these objections, Maxus and Tierra do not

know whether or to what extent DSC-1 knew about any "Environmental Liabilities" associated with the Lister Plant in 1982, and therefore the request is denied. At that time, OCC had had a more recent connection with manufacturing operations at that location.

REQUEST FOR ADMISSION NO. 24

Admit that DSC-1 was aware of Environmental Liabilities associated with the Lister Plant in May of 1983.

Response: Maxus and Tierra object to this request, on the grounds that it exceeds the scope of the Track III CMO and that the term "aware" is vague, ambiguous, undefined and susceptible of multiple meanings. Subject to and without limiting these objections, Maxus and Tierra admit that DSC-1 was informed by the State in May 1983 about the State's discovery of certain environmental conditions at 80 Lister Avenue, and Maxus and Tierra admit that DSC-1 promptly responded to and addressed the State's concerns. Maxus and Tierra otherwise deny this request.

REQUEST FOR ADMISSION NO. 25

Admit that Maxus assumed DSC-1's Environmental Liabilities associated with the Lister Plant through the Stock Purchase Agreement.

Response: Maxus and Tierra object to the Request because it improperly seeks an admission concerning a question of law, namely, a legal interpretation of an agreement, and one to which Plaintiffs are not a party. Requests for Admission under Rule 4:22-1 are appropriate only to establish "matters of fact." Subject to and without limiting these objections, Maxus and Tierra deny that DSC-2 assumed any of DSC-1's liabilities in the 1986 SPA. See Response to Request for Admission No. 22.

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