

**ROUX ASSOCIATES' COST ALLOCATION EXPERIENCE**

<i>State</i>	<i>Project</i>	<i>Description</i>
CA	Chlorinated Solvent Groundwater Plume	Developed groundwater mass discharge-based apportionment approach in relation to asserted claims for groundwater cleanup costs.
AZ	Mining Industry	Supported mediation between two Arizona mining companies seeking to allocate costs for lead contamination.
LA	Landfill Superfund Site	Allocated liabilities among historical operators and various parties that generated and/or transported waste to the landfill.
MA	Landfill Superfund Site	Presented allocation to mediator as to why client should be assigned de minimis allocation for wastes transported to landfill.
	Former Coal Tar Processing Facility	Formulated allocation between current and past owners of a former coal tar processing facility.
	Former Manufacturing Facility	Prepared apportionment of environmental remediation costs based on timing of activities at the site.
MD	Landfill Superfund Site	Evaluating apportionment for a food manufacturing facility relative to other PRPs.
	Mediator for Two Oil Companies	Allocated liabilities for releases by two major oil companies at two service stations.
	Paint Manufacturing Facility	Testified on allocation between current and former owners of a paint manufacturing facility.
ME	Superfund Site	Retained as an expert witness to perform apportionment of environmental damages at a transformer disposal site based on shipping records and migration of contamination at the site.
NH	Two Industrial Companies	Testified on allocating liability between current and former owner/operators of an operating industrial facility.
NJ	Industrial Facility/Superfund Site	Determined apportionment for Superfund site based upon potential mass loadings from historical wastewater discharges at adjacent industrial facility.
	Landfill	Lowered allocation for municipal group based on different densities for dry and liquid municipal sludge.
	NRD Allocation for River Sites	Formulated apportionment approach for NRD claims associated with multiple-party discharges to New Jersey rivers.
	Municipality vs. Major Oil Company	Provided apportionment opinions between three major oil companies for water treatment costs associated with gasoline-contaminated groundwater.
	USA vs. Waste Disposal Company	Testified on allocation among PRPs at two NJ Superfund sites.
	Insurance Company vs. Industrial Client	Testified on allocation of costs incurred vs. those necessary and appropriate.
	Flex Connector Company vs. Major Oil Company	Testified on allocation for multiple gasoline releases at a service station.

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NJ	Superfund Site	Testified on the reasonableness and allocation of environmental response costs.
	Superfund Site	Allocated past environmental response costs and estimated long-term future costs for a single PRP at a multi-PRP Superfund site.
	Specialty Gas Manufacturer	Presented equitable allocation of response action costs to the performing PRP resulting in de minimis settlement. Apportionment was based on total contaminant mass discharged by client relative to total mass at site.
NY	Superfund Site	Testified on the apportionment of environmental response costs based on forensic analysis of PCBs in river sediment. Analyzed historical aerial photographs and used Cesium-137 sediment dating techniques, coupled with Site historical facts.
	Superfund Site	Representing de minimis group to assign apportionment relative to major PRPs for the Site.
RI	Superfund Site	Determined types of hazardous substances potentially sent to a landfill as a basis for apportioning costs among PRPs.
TX	Radiological Waste Site	Determined apportionment of cleanup costs based on radioactive isotopes associated with PRPs.
WI	Former MGP and Wood Treating Site	Developing apportionment between various owners and operators and associated chemical releases.
	Former Manufacturing Facility	Retained as an expert witness to apportion environmental cleanup costs based on the timing of releases which caused multiple VOC plumes at a site. Apportionment was based on periods of usage and comparison of daughter product ratios associated with the individual plumes.
Multi-State	Former Chemical Company	Testified on costs to clean up 300+ contaminated sites across the United States, including apportionment to other potential responsible parties.
	Manufactured Gas Plant (MGP) sites	Used historical operating data as well as available technical data to apportion environmental cleanup costs based on duration and scale of operation by multiple entities.