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LAW OFFICES
**ALTHEIMER
& GRAY**

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August 11, 2000

VIA FEDERAL EXPRESS

United States Environmental Protection Agency
David Broste, 8ENF-T
999 18th Street
Suite 500
Denver, CO 80202-2466

Re: Rockwool Industries Facility Located in Pueblo, Colorado (the "Site")
Response to Request for Information Pursuant to §104 of CERCLA

Dear Mr. Broste:

Alzheimer & Gray represents Wayne C. Kocourek ("Mr. Kocourek") and is filing this response on Mr. Kocourek's behalf. This letter responds to the July 26, 2000 Request for Information pursuant to Section 104 of CERCLA (the "Request") from the United States Environmental Protection Agency (the "USEPA") relating to the Site. The Request required a response within fifteen (15) days of receipt.

Mr. Kocourek was only involved with The Susquehanna Corporation and, indirectly, Rockwool Industries, Inc. (only because Rockwool Industries, Inc. was a subsidiary of The Susquehanna Corporation) from August 1980 through July 1986, and only has information related to that time period. All information provided herein only relates to that time period (unless stated otherwise).

Pursuant to CERCLA §104, you asked for the following information:

1. Question: Identify the person(s) answering these Questions on behalf of Respondent.

Answer: Sean W. Bezark, for Alzheimer & Gray, 10 South Wacker Drive,
Suite 4000, Chicago, Illinois 60606-7482

2. Question: For each and every Question contained herein, identify all persons consulted in the preparation of the answer.

Answer: Wayne C. Kocourek
Charles P. Gallagher

Received
Office of Enforcement
AUG 14 2000
Compliance & Env. Justice

CHICAGO WASHINGTON, D.C. SPRINGFIELD, IL WARSAW PRAGUE KYIV
BRATISLAVA ISTANBUL SHANGHAI BUCHAREST

3. For each and every Question contained herein, identify documents consulted, examined, or referred to in the preparation of the answer or that contain information responsive to the Question and provide accurate copies of all such documents.

Answer: See answer to Question #5c and #11.

4. Question: Identify any corporate entity, including, but not limited to, Rock Wool Insulating Company, The Susquehanna Corporation, American Gypsum, Societe d'Etude et Exploration Industrielle, S.A., Kelsey - Ferguson Company, Susquehanna Western Corporation, and Susquehanna Leasing, Inc. that may have or have had an ownership or operational interest in the Site. For each such entity, provide the full name, address, legal form (e.g., corporation, partnership, etc.), organization, if any, and a brief description of its business.

Answer: From August 1980 through July 1986 (which is the only time period of which Mr. Kocourek has knowledge) the Site was owned and operated by Rockwool Industries, Inc. Rockwool Industries, Inc. was a wholly owned subsidiary at The Susquehanna Corporation. From 1980 through 1985, The Susquehanna Corporation had two divisions; one manufactured valves and the other, Rockwool Industries, Inc., manufactured rock wool. These entities were corporations. Mr. Kocourek has no knowledge regarding the other entities.

5. Question: Describe in detail the relationship between Rockwool Industries, Inc. (Rockwool), Rock Wool Insulating Company, The Susquehanna Corporation, American Gypsum, Societe d'Etude et Exploration Industrielle, S.A., Kelsey - Ferguson Company, Susquehanna Western Corporation, Susquehanna Leasing, Inc., and any other entity identified in your response to Question 4 above. Your response should include, but not be limited to, the following information:

- a. The nature and extent of any ownership interest that any of these other corporate entities may have had in Rockwool, including whether any of these corporate entities owned a majority or significant amount of capital stock of Rockwool, and when and how such ownership interest was acquired.

Answer: From August 1980 through July 1986 (which is the only time period of which Mr. Kocourek has knowledge), Rockwool Industries, Inc. was a wholly owned subsidiary of The Susquehanna Corporation. Mr. Kocourek has no knowledge regarding the other entities.

- b. Whether any of these other corporate entities and Rockwool now have, or have ever had, common directors or officers. If so, identify such persons, in accordance with Definition 4 provided above, and provide the dates of service.

Answer: Unknown.

- c. Identify Rockwool's amount of capitalization and compare its amount of capitalization to similar entities in the same business (i.e., is it greater or lesser than companies of like size and sales).

Answer: See attached 1986 Consolidated Balance Sheet regarding the amount of Rockwool's capitalization at that time. Mr. Kocourek cannot compare this information to similar entities in the same business.

- d. Whether any of the employees, officers, and/or directors of Rockwool have their salaries or other employment benefits, including, but not limited to, paying the employees', officers', and/or directors' share to participate in any manner in any savings programs, ESOPs, pension plans, deferred compensation, health care premium, insurance premium or other financial benefit, paid by any of these other corporate entities. If so, explain in detail.

Answer: Unknown.

- e. Whether Rockwool was required to seek, or received, any of these other corporate entities' approval or concurrence when making expenditures. If so, please explain in detail.

Answer: Material capital expenditures required The Susquehanna Corporation management and board approval. The Susquehanna Corporation was not involved in the operational management of Rockwool Industries, Inc.

- f. Whether any of these other corporate entities provided any assistance, guidance or input of any nature to Rockwool in the preparation of Rockwool's business strategy, business goals, etc. If so, explain in detail.

Answer: Once formulated, business strategies and business goals of Rockwool Industries, Inc. were reviewed by The Susquehanna Corporation board.

- g. Whether any of these other corporate entities provided any clerical, administrative, professional or other services or assistance to Rockwool or vice versa. If so, provide a complete description of the nature of services or assistance provided, along with the time period(s) during which such service or assistance was provided.

Answer: The Susquehanna Corporation would have provided services to Rockwool Industries, Inc. as is common in a parent/subsidiary arrangement, such as tax, medical, insurance.

- h. Whether any of these other corporate entities loaned, leased or rented any furnishings, fixtures, equipment, personal property, or real property to Rockwool or vice versa. If so, describe the type of property leased or rented, and the terms and duration of such an arrangement.

Answer: No.

- i. Whether any of these other corporate entities and Rockwool have ever transacted business with each other. If yes, provide complete information regarding the nature and extent of such transactions or business relationship.

Answer: Unknown.

- j. Identify and describe any other pending or previous federal, state or local environmental violation(s) or alleged violation(s) by any of these other corporate entities and all past or present affiliated companies, including parent and subsidiary companies, and any of its officers, directors or managers, in any location(s) other than the Site.

Answer: Unknown.

6. Question: Provide documentation, including, but not limited to, any and all of the following produced, generated or otherwise prepared by Rockwool in the most recent year of its operations or existence (whichever date is earlier):

- a. Certified auditor statements contained in any monthly, quarterly or annual report prepared in these entities' normal course of business;

Answer: Mr. Kocourek's involvement with The Susquehanna Corporation ceased in July 1986. He has no information or documentation regarding the most recent year of its operations or existence.

- b. Any financial information provided to officers, directors or shareholders of the company in the normal course of business;

Answer: Mr. Kocourek's involvement with The Susquehanna Corporation ceased in July 1986. He has no information or documentation regarding the most recent year of its operations or existence.

- c. Any financial information or reports submitted to the U.S. Securities and Exchange Commission or the State of Colorado Department of Revenue or Secretary of State's office;

Answer: Mr. Kocourek's involvement with The Susquehanna Corporation ceased in July 1986. He has no information or documentation regarding the most recent year of its operations or existence.

- d. Any financial information or reports submitted to the U.S. Internal Revenue Service, including corporate or partnership tax returns or estimated tax payments.

Answer: Mr. Kocourek's involvement with The Susquehanna Corporation ceased in July 1986. He has no information or documentation regarding the most recent year of its operations or existence.

7. Question: Identify all officer and director positions that you have held in Rockwool, or any of its subsidiaries, predecessors, or affiliated companies, including, but not limited to, any of the companies identified in response to Question #4. State the dates that you held each position. Describe your duties and responsibilities and identify the person or persons to whom you reported for direction in each such position. Provide copies of any employment contracts or agreements, position descriptions, correspondence, or other documents that describe your responsibilities, duties, and reporting relationships.

Answer: Mr. Kocourek was a Vice President and Chief Financial Officer of The Susquehanna Corporation from August 1980 through July 1986. His duties were those usually conducted by a person holding such positions. He reported to Charles Gallagher. Mr. Kocourek does not believe that he held an officer or director position in Rockwool Industries, Inc.

8. Question: Describe your role in the following activities regarding the operations of Rockwool at the Site:

- a. choosing and acquiring rights to conduct operations at the Site (including negotiating and drafting leases or purchasing the property);

Answer: None.

- b. choosing to utilize manufacturing methods at the Site;

Answer: None.

- c. selection of contractors for design, engineering, construction, and operation of the Site;

Answer: None.

d. selection of management personnel at the Site;

Answer: None.

e. applying for permits to operate at the Site;

Answer: None.

f. supervision of staff at the Site;

Answer: None.

g. development of budgets for Site operations;

Answer: None.

h. development of schedules for Site operations;

Answer: None.

i. arranging for financing to conduct operating activities at the Site;

Answer: None.

j. selection of methods and locations for disposal of waste materials at the Site;

Answer: None.

k. monitoring of environmental conditions at the Site; and

Answer: None.

l. negotiation of any environmental cleanup agreement with any local, state or federal government division, department or agency.

Answer: None.

9. Question: Identify all past and present corporate officers and directors of Rockwool that were involved in any of the functions listed in a. through k. of Question 8 above and describe their roles in the performance of those functions.

Answer: The following past corporate officers may have been involved with said functions: Nick Dye, David Sullivan, Peter Erdenberger (V.P. Manufacturing), Carl Cox (V.P. Finance)

10. Question: Please describe in detail your financial relationship with Rockwool or any other corporate entities identified in response to Question #4. Your response should include, but not be limited to, the following information:

- a. The nature and extent of any ownership interest you have in these corporate entities, including whether you owned a majority or significant amount of the capital stock of Rockwool, and when and how such ownership interest was acquired.

Answer: Mr. Kocourek has no ownership interest in any of the referenced entities. In the 1980s, Mr. Kocourek participated in The Susquehanna Corporation's Stock Option incentive plan. At no time did Mr. Kocourek own a majority or a significant amount of the capital stock of The Susquehanna Corporation. At all times Mr. Kocourek was involved with The Susquehanna Corporation, it was a publicly traded company listed on the American Stock Exchange. At no time did Mr. Kocourek own any stock of Rockwool Industries, Inc.

- b. Whether you were a director or officer of any of these corporate entities. If yes, provide the dates of service.

Answer: Mr. Kocourek was a Vice President and Chief Financial Officer of The Susquehanna Corporation from August 1980 through July 1986. He was not a director of any of the referenced entities.

- c. Whether you have made a personal loan to Rockwool or any of these corporate entities. If so, please provide complete information pertaining to such loan(s). For the purposes of this question, "loan" shall include the establishment of a line of credit for the use and/or benefit of Rockwool or any of these corporate entities.

Answer: No

- d. Whether you have ever directly or indirectly guaranteed any loan made to Rockwool or these other corporate entities. If so, provide complete information regarding such arrangement, including copies of all documents pertaining to such arrangement.

Answer: No

- e. Whether you have ever made any monetary payment for or on behalf of Rockwool or these corporate entities. If so, provide copies of all documents pertaining to such payments.

Answer: No

- f. Whether you have ever loaned, leased or rented any furnishings, fixtures, equipment, personal property, or real property to Rockwool or these other corporate entities. If so, provide a complete description of the type of property leased or rented, the terms and duration of such an arrangement, and any benefit you received from such an arrangement.

Answer: No

11. Question: Provide all records related to your acquisition, ownership and disposal of stock in or other ownership interest in Rockwool or any other corporate entities identified in response to Question #4 and any of their subsidiaries, predecessors, or affiliated companies. State the amounts of money you realized from dividends and from sales of such stock.

Answer: Mr. Kocourek acquired an insignificant amount of stock in The Susquehanna Corporation as part of its Stock Option incentive program. He held 3460 shares in The Susquehanna Corporation and surrendered the shares when The Susquehanna Corporation merged with SEEI Holdings, Inc. in 1987. He realized a gain of \$11,246. Attached are Mr. Kocourek's CUSIP receipt, portions of his 1988 tax return, Letter of Transmittal to accompany certificate(s) representing shares in the common stock of The Susquehanna Corporation and TCS's February 18, 1988 letter to shareholders. At no time did Mr. Kocourek own any stock of Rockwool Industries, Inc.

12. Question: Identify each person responsible in any way for inspecting the Site or for manufacturing mineral wool at the Site, and in each case specify such person's responsibilities, the time period that such person performed those responsibilities, and the purpose for the inspection or evaluation.

Answer: Peter Erdenberger, Vice President, Manufacturing

13. Question: Identify each person responsible in any way for managing and operating the Site and/or Rockwool, including without limitation, each person who participated in the maintenance of the buildings, equipment, storage tanks, impoundments, and other structures or containers at the Site, and in each case specify such person's responsibilities and the time period that such person performed those responsibilities.

Answer: Peter Erdenberger, Vice President, Manufacturing

14. Question: Describe all practices, policies, procedures and guidelines of Rockwool which governed the use, handling, storage or disposal of any and all insulating wastes or "shot" or other hazardous substances at the Site and provide all such documents establishing, setting forth, or referring to such practices, policies, procedures and guidelines.

Answer: Unknown

15. Question: Describe all practices, policies, procedures and guidelines Rockwool regarding the maintenance of property, including, but not limited to any building, storage tanks, impoundments, drums, waste piles and other structures or containers at the Site and provide all such documents establishing, setting forth, or referring to such practices, policies, procedures and guidelines.

Answer: Unknown

16. Question: Describe all experience, training, and special knowledge you have regarding mineral wool insulation manufacturing, research and development and when such knowledge was acquired, including, without limitation, the use, storage, disposal, handling, and transportation of mineral wool insulation such as those conducted at the Site.

Answer: None

17. Question: State each measure which you, Rockwool or any other corporate entities identified in response to Question #4 ever took to prevent or minimize the possibility of a release or threat of release of chemicals into the environment from any building, storage tanks, impoundments, drums, and other structures or containers at the Site, and identify each document which contains information related to such measures taken.

Answer: Unknown

18. Question: State each measure which you, Rockwool or any other corporate entities identified in response to Question #4 ever took to maintain or prevent the deterioration of buildings, all equipment used in the research, development and manufacturing of chemicals, storage tanks, impoundments, drums, and other structures or containers at the Site, and identify each document which contains information related to such measures taken, including, but not limited to, all receipts, bills, and work orders for maintenance of structures and equipment at the Site.

Answer: Unknown

19. Question: Describe each incident which has occurred at the Site since Susquehanna Corporation's acquisition of the Rockwool Industries Facility in 1965 in which any mineral wool insulation manufacturing waste or any hazardous substance has leaked, dripped, spilled, or has otherwise been released into the environment.

Answer: Unknown

For each such occurrence:

- a. state the type and quantity of the substance which was leaked, dripped, spilled or otherwise released;

Answer: Unknown

- b. state the location at which the leakage, drip, spill, or other release occurred;

Answer: Unknown

- c. state the date on which the leak, drip, spill or other release occurred, or if unknown, state the date on which it was discovered;

Answer: Unknown

- d. state the cause of the incident;

Answer: Unknown

- e. state all actions, if any, taken by you or any other person in response to the incident;

Answer: Unknown

- f. identify all persons with knowledge of such incident; and

Answer: Unknown

- g. identify any reports or other documents relating to the incident.

Answer: Unknown

United States Environmental Protection Agency
David Broste, 8ENF-T
August 11, 2000
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20. Question: State whether the current or former employees, agents or contractors of Rockwool or any other corporate entities identified in response to Question #4 ever performed any study or conducted any investigation or test since 1965 to determine the existence and extent of any chemical contamination of soils or groundwater at or near the Site. If your answer is in the affirmative, then for each study provide the name and date of the study and describe the nature of the study or investigation and identify all persons who conducted the study.

Answer: Unknown

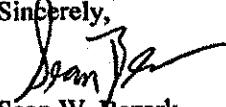
Please be advised that the responses contained herein are based on (i) diligent investigation of Mr. Kocourek's files, and (ii) Mr. Kocourek's recollection of matters which occurred approximately fifteen to twenty years ago. Mr. Kocourek is continuing his investigation and reserves the right to supplement, supplant, amend and/or otherwise modify this response with additional information and documents that he discovers as a result of his ongoing investigation. No part of this response is intended to be or should be construed by the USEPA or any other third party as an admission of fault or liability, or a waiver or abandonment of any rights, defenses, claims or causes of action.

Enclosed is Mr. Kocourek's Notarized Certificate.

Please direct all future correspondence, if any, regarding this matter to:

Sean W. Bezark
Altheimer & Gray
10 South Wacker Drive
Suite 4000
Chicago, IL 60606-7482

Sincerely,


Sean W. Bezark
For Altheimer & Gray

SWB:smw

Enclosures

cc: Wayne C. Kocourek

THE SUSQUEHANNA CORPORATION
CONSOLIDATING BALANCE SHEET
as of June 30, 1986
(000)

	R & G Sloane	Rockwool	Parent Company	1986	December 31, 1985
ASSETS					
Current Assets:					
Cash and marketable securities	\$512	\$9	\$18,914	\$19,435	\$22,170
Receivables	13,791	4,814	553	19,158	17,109
Inventories	12,822	1,022	--	13,844	11,687
Prepaid expenses and other assets	141	616	389	1,146	1,777
Total Current Assets	27,266	6,461	19,856	53,583	52,743
Property, Plant and Equipment:					
Properties - cost	51,180	21,203	140	72,523	70,318
Accumulated depreciation	(32,094)	(13,384)	(75)	(45,553)	(43,169)
	19,086	7,819	65	26,970	27,149
Other Assets:					
Investment in affiliated companies	818	0	0	818	816
Other assets	97	2,370	172	2,639	2,994
	915	2,370	172	3,457	3,810
Total Assets	\$47,267	\$16,650	\$20,093	\$84,010	\$83,702

THE SUSQUEHANNA CORPORATION
CONSOLIDATING BALANCE SHEET
as of June 30, 1986
(000)

	R & G Sleane	Rockwool	Parent Company	1986	December 31, 1985
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current Liabilities:					
Accounts payable	\$3,808	\$797	\$2,081	\$6,686	\$5,339
Accrued compensation and related expenses	362	357	463	1,182	1,178
Other payables and accruals	2,368	1,933	1,436	5,737	6,025
Income taxes payable	--	--	437	437	285
Current portion of long-term debt	95	86	0	181	1,648
Deferred tax liabilities	--	--	1,391	1,391	1,613
Total Current Liabilities	6,633	3,173	5,808	15,614	16,088
Long-Term Liabilities:					
Long-term debt	636	2,370	8,988	11,994	12,058
Reserve for income taxes	--	--	--	--	--
Reserve for litigation	--	--	--	--	--
Deferred Taxes	--	--	1,272	1,272	914
	636	2,370	10,260	13,266	12,972
Intercompany debt	300	16,485	(16,785)	--	--
Shareholders' Equity:					
Common Stock	1	1	9,741	9,743	9,733
Other paid-in capital	12,318	5,257	29,826	47,401	47,379
Retained earnings (deficit)	27,379	(10,636)	(15,787)	956	500
Less cost of treasury stock	--	--	(2,970)	(2,970)	(2,970)
	39,698	(5,378)	20,810	55,130	54,642
Total Liabilities and Shareholders' Equity	\$47,267	\$16,650	\$20,093	\$84,010	\$83,702

SUSQUEHANNA CORP

TAXPAYER I.D. ~~XXXXXXXXXX~~

CASH PAYMENT OF \$5.85 PER SHARE FOR MERGER OF
S. A. FINANCIERE ETERNIT/SUSQUEHANNA CORP.

TO WHOM PAID

MAYNE C KOCOUREK & PATRICIA A
KOCOUREK
1 CHAMPLAIN ROAD
S. BARRINGTON, ILL 60010

SALE OF STOCK

DEC 3/22/88
\$20241.00

CUSIP NUMBER

669104 10 9

PAYABLE DATE

03/15/88

PLEASE RETAIN THIS STATEMENT
FOR YOUR TAX PURPOSES

THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL
REVENUE SERVICE AND APPROPRIATE STATE OFFICIALS.

THE FIRST NATIONAL BANK OF BOSTON, AGENT
P.O. BOX 1889, BOSTON, MASSACHUSETTS 02108

NOT NEGOTIABLE
DETACH BEFORE CASHING OR DEPOSITING

Attach to Form 1040. See instructions for Schedule D (Form 1040). For Paperwork Reduction Act Notice, see Form 1040 instructions.

Attachment Sequence No. 12

1988

Department of the Treasury Internal Revenue Service (3) Name(s) as shown on Form 1040

LUDWIG C. & PATRICIA A. KOCOURSKA

Your social security number

1 Report here the total sales of stocks, bonds, etc., reported for 1988 to you on Form(s) 1099-B or an equivalent substitute statement(s). If this amount differs from the total of lines 2b and 9b, column (d), attach a statement explaining the difference. See the instructions for line 1 for examples.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (6 months or less if acquired before 1/1/88)

(a) Description of property (b) Date acquired (c) Date sold (d) Sales price (e) Cost or other basis (f) LOSS (g) GAIN

2a Stocks, Bonds, and Other Securities (Include all Form 1099-B transactions. See instructions.)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Multiple rows of data, some redacted.

2b Total (add column (d)) 2b>

2c Other Transactions (Include Real Estate Transactions From Forms 1099-S)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Redacted rows.

3 Short-term gain from sale or exchange of your home from Form 2119, line 8a or 14

4 Short-term gain from installment sales from Form 6252, line 22 or 30

5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries

6 Short-term capital loss carryover

7 Add all of the transactions on lines 2a and 2c and lines 3 through 6 in columns (f) and (g)

8 Net short-term gain or (loss), combine columns (f) and (g) of line 7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year (more than 6 months if acquired before 1/1/88)

9a Stocks, Bonds, and Other Securities (Include all Form 1099-B transactions. See instructions.)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Multiple rows of data, some redacted.

9b Total (add column (d)) 9b>

9c Other Transactions (Include Real Estate Transactions From Forms 1099-S)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) LOSS, (g) GAIN. Redacted rows.

10 Long-term gain from sale or exchange of your home from Form 2119, line 8a, 10, or 14

11 Long-term gain from installment sales from Form 6252, line 22 or 30

12 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries

13 Capital gain distributions

14 Enter gain from Form 4797, line 7 or 9

15 Long-term capital loss carryover

16 Add all of the transactions on lines 9a and 9c and lines 10 through 15 in columns (f) and (g)

17 Net long-term gain or (loss), combine columns (f) and (g) of line 16

LETTER OF TRANSMITTAL

To accompany certificate(s) representing shares of Common Stock of

The Susquehanna Corporation

To: The First National Bank of Boston, Paying Agent

By Mail:

P.O. Box 1889
Boston, Massachusetts 02105

By Hand:

Receipt and Delivery Window
Floor 1-B
100 Federal Street
Boston, Massachusetts

BancBoston Clearance Corp.
55 Broadway
Third Floor
New York, New York

PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE CAREFULLY

DESCRIPTION OF SHARES TENDERED		
Name(s) and Address(es) of Registered Owner(s) (Please fill in, if blank)	Certificate(s) Tendered (Attach additional list if necessary)	
WAYNE G. KOCOURER & PATRICIA A. KOCOURER 1 CHAMPLAIN ROAD SO. BARRINGTON, ILL 60090	Certificate Number(s)*	Total Number of Shares Represented by Certificate(s)*
	BCN 13418	1000
	BCN 13419	1000
	BCN 13420	1000
	NC 120462	100
	NC 120463	100
	NC 120464	100
	NC 120465	100
NCO 38217	50	
NCO 38218	10	
	Total Shares	3460

Gentlemen:

In connection with the merger (the "Merger") of SEEI Holdings Inc., a Delaware corporation (the "Merger Company"), a wholly-owned subsidiary of Societe d'Etude et d'Exploitation Industrielle, S.A., a company organized under the laws of France ("SEEI"), which is 99.99% owned by S.A. Financiere Eternit, also organized under the laws of France ("SFE"), with and into The Susquehanna Corporation (the "Company"), pursuant to an Agreement of Merger, dated as of November 3, 1987, among the Company, the Merger Company, SEEI and SFE, the undersigned herewith surrenders the above described certificate(s), which prior to the Merger represented shares of common stock, par value \$1.00 per share, of the Company (the "Common Stock"), to be exchanged for cash in the amount of \$5.85 per share, without interest, payable pursuant to the Merger. By delivery of this Letter of Transmittal to the Paying Agent, the undersigned hereby forever waives all dissenters' rights under applicable Delaware law and withdraws all written objections to the Merger and/or demands for appraisal, if any, with respect to the shares of Common Stock owned by the undersigned.

The undersigned represents and warrants that (i) the certificate(s) being transmitted are free and clear of all liens, restrictions, charges and encumbrances and are not subject to any adverse claims and (ii) the undersigned has full authority to surrender such certificate(s).

Please issue the check to which the undersigned is entitled in the name set forth above and deliver such check to the address set forth above, unless otherwise indicated below.

SPECIAL PAYMENT INSTRUCTIONS
(See instruction 5)

Fill in ONLY if check is to be issued in a name other than that set forth above.

Issue and deliver check to:

Name: _____
(Please Print)

Address: _____

SPECIAL DELIVERY INSTRUCTIONS
(See instruction 2)

Fill in ONLY if check is to be issued in the name set forth above but delivered to an address other than that set forth above.

Deliver check to:

Name: _____
(Please Print)



February 18, 1988

To the Former Shareholders of
The Susquehanna Corporation

I am pleased to inform you that on February 18, 1988, the shareholders of The Susquehanna Corporation (the "Company") approved the Agreement of Merger, dated as of November 3, 1987 (the "Merger Agreement"), pursuant to which SEEI Holdings Inc., a Delaware corporation (the "Merger Company"), merged (the "Merger") with and into the Company. The Merger Company is a wholly-owned subsidiary of Societe d'Etude et d'Exploitation Industrielle, S.A., a company that is organized under the laws of France and that is 99.99% owned by S.A. Financiere Eternit, also organized under the laws of France. The Merger became effective on February 18, 1988. The First National Bank of Boston, as paying agent for the Company (the "Paying Agent"), has been authorized to deliver to former shareholders \$5.85 net in cash per share of the Company's common stock, \$1.00 par value (the "Common Stock"), upon surrender of the appropriate certificate or certificates representing ownership of such shares. In order to receive the cash for your shares, the enclosed Letter of Transmittal must be completed and, together with your certificate or certificates for Common Stock, sent or delivered to the Paying Agent at the address set forth in the enclosed Letter of Transmittal. Questions regarding the Letter of Transmittal should be directed to the Paying Agent at 617-929-6511.

Please read carefully and follow the instructions on the reverse side of the Letter of Transmittal. If your certificates are sent by mail, I suggest that you use certified or registered mail for your protection.

I appreciate your loyal support.

Sincerely yours,

A handwritten signature in cursive script, appearing to read 'F. Pundsack'.

Fred L. Pundsack
Chairman of the Board
and Chief Executive Officer

YOU ARE URGED TO COMPLETE AND MAIL IMMEDIATELY THE LETTER OF TRANSMITTAL TOGETHER WITH YOUR CERTIFICATES, SINCE YOU WILL NOT BE PAID ANY INTEREST, AND THE CASH PAYABLE UPON SURRENDER OF YOUR SHARES CANNOT BE SENT TO YOU UNTIL YOUR CERTIFICATES ARE RECEIVED.

NOTARIZED CERTIFICATE

I, Wayne C. Kocourek, having been duly sworn and being of legal age, hereby state:

1. I am the person authorized to respond to the Environmental Protection Agency's (EPA's) request for information concerning the Rockwool Industries Facility in Pueblo, Colorado.
2. I have made a complete and thorough review of all documents, information, and sources relevant to the request.
3. I hereby certify that the attached response to EPA's request is complete and contains all information and documents responsive to the request.

Wayne C. Kocourek

(Signature)

Subscribed and sworn to me this 10th day of August, 2000.

Janet F. Patschke
Notary Public

My Commission Expires 5/30/2003

My address is 17557 Hawk Court West

Gurnee, IL 60031

