

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****26 CFR Part 301**

[TD 9554]

RIN 1545-BJ07

**Extending Religious and Family Member FICA and FUTA Exceptions to Disregarded Entities; Correction****AGENCY:** Internal Revenue Service (IRS), Treasury.**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document describes a correction to final and temporary regulations (TD 9554) extending the exceptions from taxes under the Federal Insurance Contributions Act (“FICA”) and the Federal Unemployment Tax Act (“FUTA”) under sections 3121(b)(3) (concerning individuals who work for certain family members), 3127 (concerning members of religious faiths), and 3306(c)(5) (concerning persons employed by children and spouses and children under 21 employed by their parents) of the Internal Revenue Code (“Code”) to entities that are disregarded as separate from their owners for Federal tax purposes. The temporary regulations also clarify the existing rule that the owners of disregarded entities, except for qualified subchapter S subsidiaries, are responsible for backup withholding and related information reporting requirements under section 3406. These regulations were published in the **Federal Register** on Tuesday, November 1, 2011 (76 FR 67363).

**DATES:** This correction is effective on November 10, 2011, and is applicable on November 1, 2011.

**FOR FURTHER INFORMATION CONTACT:** Joseph Perera, (202) 622-6040 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

The correction notice that is the subject of this document is under section 7701 of the Internal Revenue Code.

**Need for Correction**

As published, final and temporary regulations (TD 9554) contain an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of final and temporary regulations (TD 9554), which was the subject of FR Doc. 2011-28176, is corrected as follows:

On page 67366, column 1, under an amendatory instruction, the language “**Par. 9.** Section 301.7701-2T is revised to read as follows:” is removed and is replaced with the new language “**Par. 9.** Section 301.7701-2T is added to read as follows:” in its place.

**LaNita Van Dyke,**

*Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel, Procedure and Administration.*

[FR Doc. 2011-29087 Filed 11-9-11; 8:45 am]

**BILLING CODE 4830-01-P****ENVIRONMENTAL PROTECTION AGENCY****40 CFR Part 300**

[EPA-HQ-SFUND-1983-0002; FRL-9488-7]

**National Oil and Hazardous Substance Pollution Contingency Plan; National Priorities List: Partial Deletion of the Tar Lake Superfund Site****AGENCY:** Environmental Protection Agency (EPA).**ACTION:** Direct final rule.

**SUMMARY:** The U.S. Environmental Protection Agency (EPA) Region 5 is publishing a direct final Notice of Partial Deletion of the following two parcels of the Tar Lake Superfund Site (Site) located in Mancelona, Michigan from the National Priorities List (NPL): The non-East Tailings Area (ETA) part of property PIN 05-11-129-006-00 (41.4 acres); and the non-ETA part of property PIN 05-11-129-007-00 (33.63 acres). Refer to Figures 1 to 3 in the deletion docket to view the location of the two parcels being proposed for deletion. The NPL, promulgated pursuant to section 105 of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980, as amended, is an appendix to the National Oil and Hazardous Substances Pollution Contingency Plan (NCP). This direct final partial deletion is being published by EPA with the concurrence of the State of Michigan, through the Michigan Department of Environmental Quality (MDEQ), because EPA has determined that all appropriate response actions at these two parcels under CERCLA, other than operation, maintenance and five-year reviews, have been completed. However, this partial deletion does not preclude future actions under Superfund.

This partial deletion pertains only to the two property PINs listed above. The deletion of these two parcels from the Site affects all surface soils, subsurface

soils, structures and groundwater within the boundaries of these parcels. In 2005, the ETA, approximately 45.49 acres in the northeastern part of the Site, was deleted from the NPL when EPA determined that the ETA was acceptable for unrestricted use and unlimited exposure (UU/UE). The two parcels being proposed for deletion are adjacent to and south of the ETA. The remaining areas of the Site will remain on the NPL and are not being considered for deletion as part of this action.

**DATES:** This direct final partial deletion is effective January 9, 2012 unless EPA receives adverse comments by December 12, 2011. If adverse comments are received, EPA will publish a timely withdrawal of the direct final partial deletion in the **Federal Register** informing the public that the partial deletion will not take effect.

**ADDRESSES:** Submit your comments, identified by Docket ID No. EPA-HQ-SFUND-1983-0002, by one of the following methods:

- **Email:** Karen Cibulskis, Remedial Project Manager, at [cibulskis.karen@epa.gov](mailto:cibulskis.karen@epa.gov) or Megan McSeveney, Community Involvement Coordinator, at [mcseveney.megan@epa.gov](mailto:mcseveney.megan@epa.gov).
- **Fax:** Gladys Beard, Deletion Process Manager, at (312) 697-2077.
- **Mail:** Karen Cibulskis, Remedial Project Manager, U.S. Environmental Protection Agency, Region 5 (SR-6J), 77 West Jackson Boulevard, Chicago, IL 60604, (312) 886-1843; or Megan McSeveney, Community Involvement Coordinator, U.S. Environmental Protection Agency (SI-7J), 77 West Jackson Boulevard, Chicago, IL 60604, (312) 886-1972 or (800) 621-8431.
- **Hand delivery:** Megan McSeveney, Community Involvement Coordinator, U.S. Environmental Protection Agency, (SI-7J), 77 West Jackson Boulevard, Chicago, IL 60604. Such deliveries are only accepted during the docket's normal hours of operation and special arrangements should be made for deliveries of boxed information. The normal business hours are Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.

**Instruction:** Direct your comments to Docket ID No. EPA-HQ-SFUND-1983-0002. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at <http://www.regulations.gov>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information

whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through <http://www.regulations.gov> or email. The <http://www.regulations.gov> Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an email comment directly to EPA without going through <http://www.regulations.gov>, your email address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

#### Docket

All documents in the docket are listed in the <http://www.regulations.gov> index. Although listed in the index, some information is not publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, will be publicly available only in the hard copy. Publicly available docket materials are available either electronically at <http://www.regulations.gov> or in hard copy at:

- U.S. Environmental Protection Agency-Region 5, 77 West Jackson Boulevard, Chicago, IL 60604, Hours: Monday through Friday, 8:30 a.m. to 4:30 p.m., excluding Federal holidays.
- Mancelona Public Library, 202 West State Street, Mancelona, MI 49659, Phone: (231) 587-9451, Hours: Monday through Thursday, 9 a.m. to 8 p.m.; Friday 12 p.m. to 6 p.m. and Saturday 9 a.m. to 5 p.m.

**FOR FURTHER INFORMATION CONTACT:** Karen Cibulskis, Remedial Project Manager, U.S. Environmental Protection Agency, (SR-6J), 77 West Jackson Boulevard, Chicago, IL 60604, (312) 886-1843, [cibulskis.karen@epa.gov](mailto:cibulskis.karen@epa.gov).

#### SUPPLEMENTARY INFORMATION:

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#### I. Introduction

EPA Region 5 is publishing this direct final Notice of Partial Deletion to delete two parcels of the Tar Lake Superfund Site from the NPL. This partial deletion pertains to all surface soils, subsurface soils, structures and groundwater within the boundaries of the non-ETA part of PIN 05-11-129-006-00 (41.4 acres) and the non-ETA part of PIN 05-11-129-007-00 (33.63 acres). The NPL constitutes Appendix B of 40 CFR part 300, which is the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), which EPA promulgated pursuant to section 105 of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980, as amended. EPA maintains the NPL as the list of sites that appear to present a significant risk to public health, welfare, or the environment. Sites on the NPL may be the subject of remedial actions financed by the Hazardous Substance Superfund (Fund). This partial deletion of the Tar Lake Superfund Site is proposed in accordance with 40 CFR 300.425(e) and is consistent with the Notice of Policy Change: Partial Deletion of Sites Listed on the National Priorities List, 60 FR 55466 (Nov. 1, 1995). As described in section 300.425(e)(3) of the NCP, a portion of a site deleted from the NPL remains eligible for Fund-financed remedial action if future conditions warrant such actions.

Because EPA considers this action to be noncontroversial and routine, this action will be effective January 9, 2012 unless EPA receives adverse comments by December 12, 2011. Along with this direct final Notice of Partial Deletion, EPA is co-publishing a Notice of Intent to Delete in the "Proposed Rules" section of the **Federal Register**. If adverse comments are received within the 30-day public comment period on this deletion action, EPA will publish a timely withdrawal of this direct final Notice of Partial Deletion before the effective date of the partial deletion and the partial deletion will not take effect. EPA will, as appropriate, prepare a response to comments and continue with the deletion process on the basis of the Notice of Intent for Partial Deletion and the comments already received. There will be no additional opportunity to comment.

Section II of this document explains the criteria for deleting sites from the NPL. Section III discusses procedures that EPA is using for this action. Section IV discusses the two parcels of the Tar Lake Superfund Site and demonstrates how they meet the deletion criteria. Section V discusses EPA's action to

partially delete these two parcels of the Site from the NPL unless adverse comments are received during the public comment period.

#### II. NPL Partial Deletion Criteria

The NCP establishes the criteria that EPA uses to delete sites from the NPL. In accordance with 40 CFR 300.425(e), sites may be deleted from the NPL where no further response is appropriate. In making such a determination pursuant to 40 CFR 300.425(e), EPA will consider, in consultation with the state, whether any of the following criteria have been met:

- i. Responsible parties or other persons have implemented all appropriate response actions required;
- ii. All appropriate Fund-financed response under CERCLA has been implemented and no further response action by responsible parties is appropriate; or
- iii. The remedial investigation has shown that the release poses no significant threat to public health or the environment and, therefore, the taking of remedial measures is not appropriate.

Pursuant to CERCLA section 121(c) and the NCP, EPA conducts five-year reviews to ensure the continued protectiveness of remedial actions where hazardous substances, pollutants or contaminants remain at a site above levels that allow for UU/UE. EPA conducts such five-year reviews even if a site is deleted from the NPL. EPA may initiate further action to ensure continued protectiveness at a deleted site if new information becomes available that indicates it is appropriate. Whenever there is a significant release from a site deleted from the NPL, the deleted site may be restored to the NPL without application of the hazard ranking system.

#### III. Partial Deletion Procedures

The following procedures apply to this partial deletion of the Tar Lake Superfund Site:

(1) EPA consulted with the State of Michigan on this partial deletion prior to developing this direct final Notice of Partial Deletion and the Notice of Intent to Delete co-published today in the "Proposed Rules" section of the **Federal Register**.

(2) EPA provided the State with 30 working days for review of this notice and the parallel Notice of Intent for Partial Deletion prior to their publication today; and the State, through MDEQ, concurred on the partial deletion of the Site from the NPL.

(3) Concurrently with the publication of this direct final Notice of Partial Deletion, a notice of the availability of

the parallel Notice of Intent for Partial Deletion is being published in a major local newspaper, The Antrim Review, in Bellarie, Michigan. The newspaper notice announces the 30-day public comment period concerning the Notice of Intent for Partial Deletion of the Site from the NPL.

(4) EPA placed copies of documents supporting the proposed partial deletion in the deletion docket and made these items available for public inspection and copying at the Site information repositories identified above.

(5) If adverse comments are received within the 30-day public comment period on this partial deletion action, EPA will publish a timely notice of withdrawal of this direct final Notice for Partial Deletion before its effective date and will prepare a response to comments and continue with the deletion process on the basis of the Notice of Intent for Partial Deletion and the comments already received. Deletion of a portion of a site from the NPL does not in itself create, alter, or revoke any individual's rights or obligations. Deletion of a portion of a site from the NPL does not in any way alter EPA's right to take enforcement actions, as appropriate. The NPL is designed primarily for informational purposes and to assist EPA management. Section 300.425(e)(3) of the NCP states that the partial deletion of a site from the NPL does not preclude eligibility for future response actions should future conditions warrant such actions.

#### IV. Basis for Site Deletions

The following information provides EPA's rationale for deleting the non-ETA part of PIN 05-11-129-006-00 (41.4 acres) and the non-ETA part of PIN 05-11-129-007-00 (33.63 acres) of the Site from the NPL.

##### *Site Background and History*

The Site (EPA ID: MID980794655) originally consisted of approximately 234 acres of land located just east of Highway 131, north and south of Elder Road, and south of the Village of Mancelona in the north central part of the lower peninsula of Michigan. The John Otis Charcoal Iron Furnace Company manufactured iron at the Site from 1882 to 1886, and the Antrim Iron Works Company took over the Site in 1886 and continued to manufacture iron there until 1945. From approximately 1910 to 1944, a tar-like residue from Antrim Iron Works' charcoal production process was discharged into an on-site depression south of Elder Road (also known as "Tar Lake") that covered four acres of land. The Site was proposed to

be placed on the NPL on December 30, 1982 (47 FR 58476); and was placed on the NPL on September 8, 1983 (48 FR 40658).

The Site was separated into two operable units (OUs): The first operable unit (OU1) included the tar contamination in the 4-acre depression in the northwest corner of the Site and the second operable unit (OU2), comprised the remaining contamination beneath the 4-acre Tar Lake depression and any additional contaminated groundwater and soil within the Site. On November 25, 2005 EPA partially deleted the ETA component of OU2. At this time, all surface soils, subsurface soils, structures and groundwater within the boundaries of the non-ETA part of PIN 05-11-129-006-00 (41.4 acres) and the non-ETA part of PIN 05-11-129-007-00 (33.63 acres) proposed for deletion are part of OU2. All of OU1 and the remaining sections of OU2 will remain on the NPL (please refer to Figures 1 to 3). This partial deletion notice will focus on the activities conducted at the two parcels in OU2 subject to this notice.

Ownership of the Site changed several times during the succeeding years after 1945, and in 2009 Mancelona Private Power Producers (MP3) of Traverse City, Michigan, purchased the two parcels that are the subject of this partial deletion and are the current owners of this property. MP3 is an energy company planning to build and operate a \$140,000,000 biomass energy plant on these two parcels and the already-deleted ETA section of the Site.

##### *Remedial Investigation and Feasibility Study (RI/FS)*

In June 1999, EPA commenced the Remedial Investigation (RI) field work for OU2. The overall objective of the RI for OU2 was to characterize what effects, if any, the former iron manufacturing processes had on the Site, including determining the lateral and vertical extent of any contamination; understanding the potential risk to human health and the environment; and developing sufficient data to perform a feasibility study (FS). As part of the RI/FS for OU2, EPA conducted a baseline risk assessment to determine the current and future effects of contaminants on human health and the environment. Initially, the Site was anticipated to have only industrial reuse potential. The RI for OU2 originally quantified only industrial reuse risks, but was expanded to apply address industrial, commercial, recreational, and residential uses.

During the RI, EPA determined that an on-site plume of groundwater in the

shallow unconfined aquifer beneath the 4-acre Tar Lake depression was contaminated with benzene and 2,4-dimethylphenol above maximum contaminant levels (MCLs) and state drinking water standards. EPA also concluded that on-site groundwater collected from groundwater monitoring wells and off-site groundwater collected from residential wells in the shallow drinking water aquifer were contaminated with iron and manganese at concentrations above the State of Michigan's Secondary Drinking Water Standards, but not at concentrations above EPA's health-based risk levels. Therefore, the 2002 Record of Decision (ROD) determined that iron and manganese were not chemicals of concern for the CERCLA remedy. Groundwater samples collected up gradient and between the 4-acre depression and the two parcels proposed for deletion did not contain benzene, 2,4-dimethylphenol or iron above MCLs or risk-based levels during the RI. The RI and FS were completed on August 7, 2000.

##### *Selected Remedy*

A ROD for OU2 was signed on February 25, 2002 to address the soil and groundwater. The OU2 ROD listed the following site-wide remedial action objectives:

- a. Prevent human exposure through contact, ingestion, or inhalation of contaminated tarry-like waste residue (surface tar) in the Creosote Area.
- b. Prevent potential ecological impacts from exposure to surface tar.
- c. Control potential erosion and off-site transport of tar to nearby Nelson Lake.
- d. Prevent leaching of contaminants from the 4-acre depression or "rind" into soil and from soil into groundwater.
- e. Remediate on-site contaminated groundwater in the shallow unconfined aquifer to concentrations below MCLs or risk-based Michigan PA 451 Part 201 Generic Cleanup Criteria for Groundwater within a reasonable time frame. Groundwater down gradient of the site is used for drinking water purposes and therefore a rapid restoration of on-site groundwater should be considered.
- f. Minimize potential for future releases of contaminated on-site groundwater to off-site groundwater.

The parcels identified for deletion are up gradient of both the sources of contamination and the contaminated groundwater plume being addressed in the ROD for OU2. The elements of the selected remedy pertaining to the two parcels are:

a. Institutional controls (ICs), including recording legal notices on property deeds to restrict on-site land and groundwater use; and

b. Long-term monitoring to assess groundwater conditions over time.

The ICs would indicate that only industrial, commercial and recreational land use would be allowed until risks associated with residential use had been assessed. In addition, EPA would ensure that the current property owners place language in their property deed to explain that no groundwater wells should be installed until on-site groundwater in the shallow drinking water aquifer is below the MCL for benzene (5 parts per billion (ppb)) and below the state drinking water standard for 2,4-dimethylphenol (370 ppb). When groundwater monitoring indicates that on-site groundwater is below MCLs and state drinking water standards during four consecutive sampling events, there would no longer be restrictions on groundwater.

Two Explanation of Significant Differences (ESDs) were written, in 2002 and 2004, for the Site; however neither one impacted the areas currently proposed for deletion. In 2009, property owners redeveloping a portion of the Site requested clarification of the groundwater institutional controls. The 2002 ROD did not clarify whether groundwater use was prohibited on the entire site until the groundwater contamination is cleaned up, even if groundwater sampling at a specific property indicates chemical concentrations are below MCLs and MDEQ criteria at that property. Also, the requirements for groundwater use referenced in the 2002 ROD are drinking water standards. On September 14, 2009 EPA issued an ESD clarifying that groundwater at the Site may be used for either drinking water or non-potable purposes before the biosparge groundwater treatment cleanup is complete, provided the use of the groundwater does not negatively impact EPA's selected remedy for the site, including, but not limited to, the biosparge system and groundwater monitoring wells, or pose an unacceptable risk to human health. The restrictive covenants or other institutional controls to be implemented at the Site will state that groundwater at the Site may be used for drinking water or non-potable purposes provided the property owner submits a proposal to EPA and MDEQ, showing the proposed depth, location and pumping rate of each proposed non-potable well, including an evaluation demonstrating that the expected use of the proposed well(s) should not negatively impact

EPA's remedy. The proposal must also certify that non-potable wells will not be used for potable use and for drinking water wells, and the property owner must submit four consecutive sampling events at a monitoring well installed at each proposed well location, indicating that groundwater contaminants do not exceed applicable MCLs, MDEQ drinking water criteria, and other applicable or relevant and appropriate criteria.

#### *Response Actions*

Institutional controls are necessary for the non-ETA part of PIN 05-11-129-006-00 (41.4 acres) and the non-ETA part of PIN 05-11-129-007-00 (33.63 acres) to restrict residential land use because the ROD, and subsequent investigations, assumed future commercial, industrial or recreational land use. In addition, ICs are necessary for groundwater to prevent drinking water wells or non-potable use wells from being installed and to protect the integrity of the ongoing biosparge remedy, unless property owners provide assurances that groundwater use does not impact the ongoing groundwater remedy or provide an unacceptable risk. On April 16, 2010 and June 10, 2010 MP3 recorded two Declarations of Restrictive Covenants for the non-ETA part of PIN 05-11-129-006-00 (41.4 acres), and the non-ETA part of PIN 05-11-129-007-00 (33.63 acres), respectively. These Declarations are consistent with the land and groundwater use restrictions required in EPA's 2002 ROD and 2009 ESD. These restrictive covenants were approved by both EPA and the state before being recorded. These two parcels are facilities as that term is defined in part 201 (Environmental Remediation) of the State of Michigan's Natural Resources and Environmental Protection Act, 1994 PA 451, as amended (NREPA). MDEQ makes no warranty as to the fitness of these two parcels for any general or specific use, and prospective purchasers or users are advised to conduct due diligence prior to acquiring or using any portion of these two parcels and to undertake appropriate actions to comply with the requirements of section 20107a of the NREPA.

As noted in the RI, groundwater sampling conducted up gradient and between the 4-acre depression and the two parcels proposed for deletion did not contain benzene, 2,4-dimethylphenol or iron above MCLs or EPA risk-based levels. Sampling during the RI at MW-16, located within the parcels proposed for deletion, also resulted in non-detects for Volatile Organic Compounds (VOCs) and Semi-

Volatile Organic Compounds (SVOCs) prior to the well going dry. MDEQ has been conducting annual and semi-annual groundwater monitoring since 2004 at a groundwater monitoring well cluster located between the area of groundwater contamination that is being remediated as part of OU2 and the two parcels that are being deleted. Benzene, 2,4-dimethylphenol, methylphenols or iron have not been detected in these wells above applicable criteria, including MDEQ's health-based drinking water standard for iron, which is currently 2,000 µg/L. This data, along with the data collected from MW-16 and subsequent groundwater data collected by the current property owner for their Baseline Environmental Assessment and Due Care Plan, provides assurance that the contaminated groundwater plume being remediated as part of OU2 has not impacted the groundwater beneath these two parcels.

#### *Cleanup Goals*

EPA determined and documented in a June 22, 2010 memo to the file that all remedy components pertaining to these two parcels have been implemented. There were no cleanup standards associated with remedial actions taken at these parcels. Groundwater monitoring results obtained during the RI and during the operation of the groundwater remedy demonstrate that MCLs and MDEQ Residency Drinking Water Criteria (RDWC) for benzene (5 µg/L), 2,4-dimethylphenol (370 µg/L), methylphenols (370 µg/L) or iron (2,000 µg/L) have not been exceeded in the groundwater underlying these parcels proposed for deletion.

#### *Operation and Maintenance*

The selected remedy in the 2002 ROD did not specify any ongoing operation and maintenance on the two parcels being proposed for deletion, other than ensuring compliance with the recorded ICs and conducting monitoring to ensure groundwater is not being impacted by the benzene contaminated groundwater beneath Tar Lake.

#### *Five-Year Review*

EPA conducted a five-year review of the Site in 2009 and determined that the remedy selected in the 2002 ROD was protective in the short-term. The five-year review did not recommend any modifications to the selected remedy for the two parcels being proposed for deletion. To achieve long-term protectiveness, the five-year review recommended implementation of proper restrictive covenants on all Site properties now in place for these two

parcels proposed for deletion, as well as additional data collection and evaluation activities in some areas of the Site to evaluate iron concentrations in groundwater. These evaluations being conducted are outside the boundaries of these two parcels and do not affect these two parcels. Five-year reviews will continue because waste was left in place in other areas of the Site above levels that allow for unrestricted use/unrestricted exposure (UU/UE). These two parcels proposed for deletion will be reviewed during the Site-wide FYR to ensure compliance with the institutional controls. The next five-year review will be conducted in 2014.

**Community Involvement**

Public participation activities have been satisfied as required by section 113(k) of CERCLA, 42 U.S.C. 9613(k), and CERCLA section 117, 42 U.S.C. 9617. Documents in the deletion docket which EPA relied on for determining that the parcels listed herein meet the criteria for deletion from the NPL are available to the public in the information repositories listed above in the Docket section and at <http://www.regulations.gov>.

**Determination That the Criteria for Deletion Have Been Met**

The NCP (40 CFR 300.425(e)) states that a site may be deleted from the NPL when no further response action is appropriate. EPA, in consultation with the State of Michigan, has determined

that all appropriate response actions under CERCLA, other than five-year reviews, have been completed on the non-ETA part of PIN 05-11-129-006-00 (41.4 acres) and the non-ETA part of PIN 05-11-129-007-00 (33.63 acres). Therefore, these two parcels meet the criteria of 40 CFR 300.425(e) may be deleted from the NPL. The State of Michigan, through MDEQ, concurred on this proposed deletion by letter dated May 10, 2011.

**Deletion Action**

EPA, with concurrence of the State of Michigan through MDEQ, has determined that all appropriate response actions under CERCLA, other than operation, maintenance, monitoring and five-year reviews, have been completed. Therefore, EPA is deleting all surface soils, subsurface soils, structures and groundwater within the boundaries of the non-ETA part of PIN 05-11-129-006-00 (41.4 acres) and the non-ETA part of PIN 05-11-129-007-00 (33.63 acres) parcels of the Tar Lake Site from the NPL.

Because EPA considers this action to be noncontroversial and routine, EPA is taking it without prior publication. This action will be effective January 9, 2012 unless EPA receives adverse comments by December 12, 2011. If adverse comments are received within the 30-day public comment period, EPA will publish a timely withdrawal of this direct final Notice for Partial Deletion before the effective date of the deletion,

and it will not take effect. EPA will prepare a response to comments and continue with the deletion process on the basis of the Notice of Intent for Partial Deletion and the comments already received. There will be no additional opportunity to comment.

**List of Subjects in 40 CFR Part 300**

Environmental protection, Air pollution control, Chemicals, Hazardous waste, Hazardous substances, Intergovernmental relations, Penalties, Reporting and recordkeeping requirements, Superfund, Water pollution control, Water supply.

Dated: October 24, 2011.

**Susan Hedman,**  
Regional Administrator, Region 5.

For the reasons set out in this document, 40 CFR part 300 is amended as follows:

**PART 300—[AMENDED]**

■ 1. The authority citation for part 300 continues to read as follows:

**Authority:** 33 U.S.C. 1321(c)(2); 42 U.S.C. 9601-9657; E.O. 12777, 56 FR 54757, 3 CFR 1991 Comp., p. 351; E.O. 12580, 52 FR 2923, 3 CFR, 1987 Comp., p. 193.

**Appendix B—[Amended]**

■ 2. Table 1 of Appendix B to part 300 is amended by revising the entry under “Tar Lake”, “MI ” to read as follows:

**Appendix B to Part 300—National Priorities List**

TABLE 1—GENERAL SUPERFUND SECTION

State	Site name	City/County	Notes <sup>a</sup>
* MI *	* Tar Lake *	* Antrim *	* P *
* *	* *	* *	* *

<sup>a</sup> \* \* \*  
P = Sites with partial deletion(s).