

Exhibit 3

Comments Comprehensive Site Assessment Report Deficiency Notice

On September 10, 2007, SITEC Environmental, Inc. (“Sitec”) of Marshfield, Massachusetts submitted the report titled “*Final Comprehensive Site Assessment, Crow Lane Landfill, Newburyport, Massachusetts*” (the “CSA Report”) to the Massachusetts Department of Environmental Protection, Northeast Regional Office, Bureau of Waste Prevention, Solid Waste Management Section (the “MassDEP”) on behalf of New Ventures Associates, LLC (“New Ventures”) of Everett, Massachusetts. The CSA Report presents the results of the comprehensive site assessment of the Crow Lane Landfill (the “Landfill”) located in Newburyport, Massachusetts.

New Ventures was required to conduct the comprehensive site assessment of the Landfill by the Administrative Consent Order, File No. ACO-NE-01-4001, which New Ventures executed with the MassDEP on February 27, 2003 (the “2003 ACO”). Paragraph 13 of the 2003 ACO required that:

“New Ventures shall comply with the landfill assessment and closure design procedures set forth at 310 CMR 19.00, the procedures for Timely Actions and Fees set forth at 310 CMR 4.00, the Department’s *Landfill Technical Guidance Manual* (“Guidance Manual” Revised May 1997), applicable provisions of the Guideline, any amendments and/or modifications to these documents...”

Paragraph 1(z) of the Preliminary Injunction entered on October 20, 2006 in *Commonwealth of Massachusetts v. New Ventures Associates, LLC*, Suffolk Superior Court, Civil Action No. 06-0790 C (the “Order”) required New Ventures to submit the CSA Report to MassDEP for review and approval by July 9, 2007.

On June 29, 2004, the MassDEP issued an initial conditional approval of the scope of work for the comprehensive site assessment that was prepared and submitted to the MassDEP on behalf of New Ventures by GZA GeoEnvironmental, Inc. of Norwood, Massachusetts. New Ventures requested pursuant to 310 CMR 19.037(4)(b) that the MassDEP modify the June 29, 2004, conditional approval. On July 23, 2004, the MassDEP issued a final conditional approval of the scope of work (the “CSA Scope Approval”) pursuant to 310 CMR 19.037(4)(b). New Ventures did not exercise its rights pursuant to 310 CMR 19.037(5) to appeal the CSA Scope Approval. The CSA Scope Approval required, without limitation that New Ventures collect and analyze sediment samples from areas of the wetlands located to the north, west, and east of the landfill.

The comprehensive site assessment investigations included, without limitation:

- the installation of groundwater monitoring wells and groundwater piezometers;
- the installation of rock probes to determine bedrock elevation;
- the collection of surface water samples;
- the collection of groundwater and surface water elevations;
- the collection of sediment samples;
- the collection and laboratory analysis of 4 rounds of groundwater samples; and
- the collection and analysis of leachate samples from select leachate tanks.

As described below, the MassDEP has determined that the comprehensive site assessment and CSA Report are incomplete and do not fulfill the requirements of the 2003 ACO, section 310 CMR 19.150 of the Massachusetts Solid Waste Management Regulations, and the CSA Scope Approval.

Discussion

1. A review of the CSA Report indicates sediment samples were not collected or analyzed from the following areas at the Landfill required by the CSA Scope Approval:
 - a. the area of the wetland delineated by wetland flags WFB1 through WFB10 along the east edge of the site between Basin 2 and Basin 1 (an area where MassDEP personnel have repeatedly observed the presence of black odiferous leachate from the landfill);
 - b. the area of the wetland delineated by wetland flags WFA36 through WFA77 along the north/northwest boundary of the site; and
 - c. the area of the wetland immediately to the south/southwest of wetland flag WF 15 and to the east of proposed sediment sample SD-4 (Sitec¹ recommends in the CSA Report additional sediment sampling in the unnamed brook to southwest of the landfill).
2. In addition, the CSA Report does not include data on the sediment and surface water from areas of the wetland where black odiferous leachate has been observed at the site including, without limitation portions of the wetland to the north/northeast of the eastern boundary of the landfill (that is, north of wetland flag WF B1) and to the southwest of the landfill in the area of Leachate Tank 4.
3. The CSA Report does not provide the following information and/or data required by the *Landfill Technical Guidance Manual*:
 - a. bedrock contour map,
 - b. geologic cross sections - one parallel to and a second perpendicular to the major axis of the landfill,
 - c. ground water contour maps based on a compilation of water table, piezometric data, and surface water data that show the equipotential and flow lines for both seasonal high and low groundwater elevations (only one groundwater contour map was provided in the report),
 - d. landfill gas characterization data including without limitation tabulation of soil gas, well field, and ambient air data from the landfill, and
 - e. evaluation and discussion of the impact of potential and actual landfill gas releases including identification of potential migration pathways and receptors and proposal for landfill gas monitoring pursuant to 310 CMR 19.132(4).

¹ A previous report titled Comprehensive Site Assessment Interim Monitoring Report (Interim CSA), dated November 2, 2006, and submitted to MassDEP by SITEC on behalf of New Ventures states that laboratory analyses of sediment samples from locations SD-4 of the un-named stream, located immediately south of landfill, show that area may have been impacted by the landfill and recommended that additional sediment samples be collected within the un-named stream at locations down stream of sample SD-4. This conclusion and recommendation is restated on page 40 of the CSA Report, which states in relevant portion. "it appears that historic Landfill operations may have impacted the sediment quality in the down gradient portion of the unnamed stream...it is recommended that additional samples continue to be collected from this area...."

4. The CSA Report does not adequately evaluate the extent and impact of leachate from the landfill or provide sufficient data to evaluate the effectiveness of the leachate collection system. Data is provided only for the leachate sample collected by the MassDEP from Leachate Tank 4 on May 3, 2007. It does not include leachate data collected by New Ventures prior or subsequent to the MassDEP's May 3, 2007 sampling. All available leachate data should be included in the CSA Report including the results of any testing conducted for purposes of offsite management of the leachate. In addition, the CSA Report does not provide leachate data from leachate seeps as required by the CSA Scope Approval.
5. The CSA Report does not address the impact on the adjacent wetlands of sediment eroded from landfill and berm.
6. The CSA Report does not include a comprehensive conceptual model for the site that integrates the assessment data with the hydrogeology of the site, the fate and transport characteristics of the contaminants, the potential migration and exposure pathways and receptors.
7. The CSA Report contains a screening risk assessment, which will need revision based on the collection of the additional data identified above including without limitation addressing direct exposure of humans to sediment and surface water.
8. The CSA Report does not include a plan or provide for conducting continued environmental monitoring at the landfill in compliance with 310 CMR 19.132.