



STATE OF WASHINGTON
DEPARTMENT OF ECOLOGY

PO Box 47600, Olympia, WA 98504-7600 • 360-407-6000

December 12, 2023

Kathryn Navarro, Registered Agent
Simpson Investment Company
1301 5th Ave, Suite 2700
Seattle, WA 98101

Re: Final Determination of Liability for Release of Hazardous Substances at the following Contaminated Site:

- **Site Name:** WestRock Tacoma
- **Site Address:** 801 E Portland Ave Tacoma, WA 98421
- **Cleanup Site ID:** 16842
- **Facility/Site ID:** 39

Dear Kathryn Navarro:

On October 10, 2023 the Department of Ecology (Ecology) sent you written notice of our preliminary determination that Simpson Investment Company (Simpson) is a potentially liable person (PLP) for a release of hazardous substances at the WestRock Tacoma facility (Site). Ecology's October 10, 2023 letter provided you 30-days to comment on our preliminary determination. On November 7, 2023 you asked Ecology to provide additional time for Simpson to provide comments. Ecology agreed to accept your written comments no later than November 20, 2023. On November 20, 2023, Ecology received your written comments.

Your written comments state that Simpson is not responsible for potential liabilities noted in Ecology's October 10, 2023 letter. Your written comments state that WestRock CP, LLC (WestRock) agreed to hold Simpson harmless from the environmental liabilities described in the PLP letter when WestRock's predecessor purchased the Site from Simpson.

Any agreement that Simpson may have with WestRock does not alter Simpson's liability under MTCA.

Based on available information, Ecology finds that credible evidence exists that Simpson is liable for a release of hazardous substances at the Site. On the basis of this finding, Ecology has determined that Simpson is a PLP with regard to the Site.

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The purpose of the Model Toxics Control Act (MTCA) is to identify, investigate, and cleanup facilities where hazardous substances have been released. Liability for environmental contamination under MTCA is strict, joint and several (RCW 70.105D.040(2)). Ecology ensures that contaminated sites are investigated and cleaned up to the standards set forth in the MTCA statute and regulations. Ecology has determined that it is in the public interest for remedial actions to take place at this Site. Ecology will contact you regarding the actions necessary for Simpson to bring about the prompt and thorough cleanup of hazardous substances at this Site. Failure to cooperate with Ecology or comply with MTCA in this matter will result in Ecology employing enforcement tools as it deems necessary and appropriate. This includes, but is not limited to, the issuance of an administrative order. Failure to comply with such an order may result in a fine of up to \$25,000 per day and liability for up to three times the costs incurred by the state (RCW 70.105D.050(1)).

Your rights and responsibilities as a PLP are outlined in Chapter 70.105D RCW, and Chapters 173-340 and 173-204 WAC. Ecology's cleanup project manager for the Site, Emily Toffol, will contact you with information about how Ecology intends to proceed with the cleanup.

If you have any questions regarding this notice, please contact Emily Toffol at 360-790-8363 or emily.toffol@ecy.wa.gov.

Sincerely,



James DeMay
Industrial Section Manager
Solid Waste Management Program

By certified mail: 9489-0090-0027-6383-8994-11

cc: Derek Threet, Office of the Attorney General
Ecology Site File, Cleanup