

Ecopsy



**STATE OF WASHINGTON  
DEPARTMENT OF ECOLOGY**

**Southwest Region Office**  
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October 29, 2025

Matthew Cohn  
USG Corporation  
[MCohn@usg.com](mailto:MCohn@usg.com)

**Re: USG Taylor Way Plant Site**

Dear Matthew Cohn:

This letter is a response to your letter dated August 25, 2025. The following matters were raised as concerns:

1. The Taylor Way property and the North Boundary Area (NBA) are both included in a single draft Agreed Order (AO) for the implementation of a cleanup action plan.
2. Under the drafted AO, both potentially liable parties (PLPs), the Port of Tacoma (Port) and USG Interiors, LLC (USG), are jointly and severally liable for the entire Site.
3. The addition of paragraph 7.2 in the AO draft sent on July 13, 2025.

Ecology's determination that the NBA would be added to USG Taylor Way Plant Site was documented in a letter from the Department of Ecology dated January 13, 2021. Ecology addressed additional concerns surrounding this decision in another letter dated July 27, 2021. Ecology's position remains consistent with those communications – that the NBA is comingled with the releases on the USG Taylor Way Plant Site groundwater plume such that the comingled rendered the NBA as within the USG Taylor Way Plant Site.

Ecology will address a few key details regarding paragraph 7.2 of the draft AO sent on July 13, 2025. Paragraph 7.2 includes standard boilerplate language that serves to outline responsibility under an AO when multiple PLPs are signatories under the same AO. The concept that each party is jointly and severally liable is a core concept of

Washington's Model Toxics Control Act (MTCA). The current AO structures remedial action into tasks to be implemented by each of the PLPs. Such a phased approach to remediation is structured by Ecology to facilitate efficiency in implementation. However, a cleanup action plan with phased remediation neither enacts cost allocation for the PLP, nor absolves liability for the entirety of the Site.

Ecology is offering one more chance for USG to sign onto the draft AO with the Port. After updates to the cleanup action plan are made (which we will discuss at our Oct 29<sup>th</sup> meeting), Ecology will send a new copy of the AO. If we do not receive a signed copy of the AO within 30 days of the date of receipt of the new AO, Ecology will issue an enforcement order (EO) to USG. A draft copy of the EO for the full site, requiring the entirety of the cleanup action plan, will be sent with the AO.

If Ecology needs to issue an EO to USG, Ecology will move forward with a new AO with the Port at the same time. The Port's new AO will also include the full site and the entire cleanup action plan. The AO for the Port and the EO for USG will hold both parties jointly and severally liable for the entire USG Taylor Way Plant site with both parties responsible for full site cleanup.

Sincerely,



Tia Misuraca  
Cleanup Site Manager  
Toxics Cleanup Program  
Southwest Region Office

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