

**PHOSPHOGYPSUM STACK SYSTEM LETTER  
FROM CHIEF FINANCIAL OFFICER  
TO DEMONSTRATE CLOSURE, WATER MANAGEMENT AND/OR  
LONG-TERM CARE  
FINANCIAL ASSURANCE**

Secretary  
Florida Department of Environmental Protection  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

Attn: Chief  
Bureau of Mine Reclamation  
MS 715

I am the chief financial officer of \_\_\_\_\_

\_\_\_\_\_  
Name and Address of Firm

This letter and the attached Financial Assurance Tests for Closure, Water Management and/or Long-Term Care Costs [DEP Form 62-673.900(4)(i)] are in support of this firm's use of the financial test to demonstrate financial assurance for phosphogypsum stack system closure, water management and/or long-term care, as specified in Rule 62-673.640, Florida Administrative Code (F.A.C.).

1. This firm is the owner or operator of the following phosphogypsum stack systems in the state of Florida for which financial assurance for closure, water management and/or long-term care is demonstrated in whole or in part through the financial test specified in Rule 62-673.640, F.A.C. The current closure, water management and/or long-term care cost estimates covered by the test are shown for each facility (provide attachment if necessary):

<u>FDEP ID NO.</u>	<u>NAME</u>	<u>ADDRESS</u>	<u>CLOSURE \$</u>	<u>WATER MGMT \$</u>	<u>LONG-TERM \$</u>
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2. a. The Asset Retirement Obligation for this firm, as defined in DEP Form 62-673.900(4)(i) is \$ \_\_\_\_\_.

b. Complete the following table for each facility listed in item 1. Prepare an attachment if necessary.

Assumptions & Details*	Discount Rate	Expected Rate of Inflation	Asset Retirement Obligation
Closure Costs			
Water Management			
Long-Term Care			

\* Assumptions and details pertaining to Florida phosphogypsum stack systems

I hereby certify that all amounts shown on the attached Financial Tests for Closure, Water Management and/or Long-Term Care Costs [DEP Form 62-673.9 00(4)(i)] are derived from this firm's independently audited year-end financial statements and footnotes for the latest completed fiscal year, ended \_\_\_\_\_.  
Date

This firm \_\_\_\_\_ to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year. The fiscal year of this firm ends on \_\_\_\_\_.  
"is required" or "is not required"  
Month, Day

The persons whose signatures appear below hereby certify that the wording of this letter is identical to the wording as adopted and incorporated by reference in Rule 62-673.900, F.A.C.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Type Name and Title: \_\_\_\_\_