SPECIAL REPORT

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT'S REPORT

ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors

*[Name of Company]*

*[Mailing and location address]*

*[Permit No.]*

We have performed the procedures enumerated below, which were agreed to by management of *[Name of Company]* pursuant to the Solid Waste Management Act, North Carolina General Statute 130A-295.2(f) and 40 C.F.R. 258.74(e) (July 1, 2010 edition) with respect to the letter dated *[insert date]* from the *[insert Corporate Official name and title]* to the North Carolina Department of Environmental Quality, solely to assist you in filing the Letter (prepared in accordance with the criteria specified therein) for the year ended *[insert date of end of corporate fiscal year]. [Name of Company]* is responsible for this Letter. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of *[Name of Company]* and the North Carolina Department of Environmental Quality. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures, which were limited solely to the identified item numbers, are as follows:

We compared the amounts in Item Nos. 3, 5, and 7 of the Financial Test in the CFO's Letter to corresponding amounts reported as total liabilities *[amount]*, Tangible Net Worth *[amount],* and total assets *[amount],* respectively, in the audited financial statement as of [insert date of end of corporate fiscal year] and found them *[insert either, "not to be in agreement" or "to be in agreement"].*

We computed the amounts in Item Nos. 4 and 6 of the Financial Test in the CFO's Letter as of *[insert date of end of corporate fiscal year]* based on amounts reported as Net Worth *[amount]* and the net income plus depreciation, depletion, and amortization *[amount]* in the audited financial statements as of *[insert date of end of corporate fiscal year]*, compared them to the amounts in the CFO's Letter and found them *[insert either, "not to be in agreement" or "to be in agreement"].*

We computed the amount of environmental obligations (as determined by current closure, post-closure care, corrective action program, and/or potential assessment and corrective action cost estimates or guarantees) which are recognized as liabilities in the amount of *[amount]* in the audited financial statement as of *[insert date of end of corporate fiscal year]*, compared them to the amounts in the CFO's Letter and found them *[insert either, "not to be in agreement" or "to be in agreement"].*

We compared the amount in Item No. 7 of the Financial Test in the CFO's Letter and the Company's total assets located in the United States in the amount of *[insert amount]* in the audited financial statement as of *[insert date of end of corporate fiscal year]* and found them *[insert either, "not to be in agreement" or "to be in agreement"].*

*[If not in agreement, describe the procedures performed in comparing the data in the CFO's letter derived from the audited financial year-end financial statements for the latest fiscal year with the amounts in such financial statements, the findings of that comparison, and the reasons for any differences.]*

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the selected financial information included in the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. This report is intended solely for the use of management of the Company and is not intended to be and should not be used by anyone other than these specified parties.

*[Date]*

*[Name of Accounting Firm]*