

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MAINE

MAINE PEOPLE’S ALLIANCE and)
NATURAL RESOURCES DEFENSE)
COUNCIL, INC.,)

Plaintiffs,)

v.)

1:00-CV-00069-JAW

HOLTRACHEM MANUFACTURING)
COMPANY, LLC and)
MALLINCKRODT US LLC,)

Defendants.)

**QUARTERLY PROGRESS REPORT FOR THE FIRST QUARTER OF 2023
GREENFIELD PENOBSCOT REMEDIATION TRUST LLC, TRUSTEE
FOR PENOBSCOT ESTUARY MERCURY REMEDIATION TRUST**

Greenfield Penobscot Estuary Remediation Trust LLC, not individually but solely in its representative capacity as Trustee for the Penobscot Estuary Mercury Remediation Trust, respectfully files this Quarterly Progress Report for the First Quarter of 2023. This report is submitted in accordance with the Consent Decree in the above-captioned case (ECF 1187) and covers the period from January 1, 2023, through March 31, 2023.

Respectfully,

GREENFIELD PENOBSCOT ESTUARY
REMEDICATION TRUST LLC, TRUSTEE

By: /s/ Anna Grace
Senior Counsel

June 29, 2023

QUARTERLY PROGRESS REPORT FOR THE FIRST QUARTER 2023

GREENFIELD PENOBSCOT ESTUARY REMEDIATION TRUST LLC, TRUSTEE
for PENOBSCOT ESTUARY MERCURY REMEDIATION TRUST



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**QUARTERLY PROGRESS REPORT FOR FIRST QUARTER 2023
GREENFIELD PENOBSCOT ESTUARY REMEDIATION TRUST LLC, TRUSTEE
FOR PENOBSCOT ESTUARY MERCURY REMEDIATION TRUST**

I. Overview

A. Introduction

Greenfield Penobscot Estuary Remediation Trust LLC (the Trustee), not individually but solely in its representative capacity as Trustee of the Penobscot Estuary Mercury Remediation Trust (the Remediation Trust), respectfully submits this Quarterly Progress Report for the First Quarter of 2023 (1Q23 Progress Report). The Trustee prepared this 1Q23 Progress Report in accordance with the Consent Decree in the case *Me. People's All. and Nat. Res. Def. Council, Inc. v. HoltraChem Mfg. Co., LLC and Mallinckrodt US LLC*, Case No. 1:00-cv-00069-JAW (D. Me.) (the Consent Decree). The Consent Decree requires the Trustee to submit quarterly reports describing progress to date toward fulfilling the Trustee's and the Remediation Trust's obligations under the Consent Decree. This 1Q23 Progress Report is the second quarterly report prepared and submitted by the Trustee.

On March 19, 2021, the Parties lodged a proposed consent decree with the United States District Court for the District of Maine (the Court), including a proposed trust agreement, the Penobscot Estuary Mercury Remediation Trust Agreement (Appendix B to the Consent Decree).¹ On March 30, 2021, the Parties executed the trust agreement (as amended from time to time, the Remediation Trust Agreement), and Mallinckrodt created the Remediation Trust to enable certain long lead-time Work, including engaging consultants and initial permitting for Orrington Reach, to proceed while the proposed consent decree was pending with the Court. The Court issued an Order conditionally approving the proposed consent decree on August 4, 2022. *Order on Consent Decree and Proposed Bar Order* (ECF No. 1180). The Parties subsequently filed a revised proposed consent decree and amended the Remediation Trust Agreement in compliance with the Court's Order. The Court entered the Consent Decree (as revised) on October 11, 2022. *Consent Decree* (ECF 1187).

B. Report Contents and Structure

The Consent Decree requires the Trustee to submit to the Beneficiaries and file with the Court written reports describing the cumulative actions taken by the Trust or the Trustee in the performance of duties required under the Decree. The Statement of Work (Appendix A to the Consent Decree) refers to these reports as Quarterly Progress Reports. The Quarterly Progress Reports must be submitted and filed within ninety days after the end of each calendar quarter. Each report must also include financial

¹ Capitalized terms not defined herein have the meanings ascribed to them in the Consent Decree.

statements and receipts and disbursements for the preceding quarter, and a description of plans for upcoming work.

Under Paragraph 25(c) of the Statement of Work each Quarterly Progress Report “should be a standalone document that succinctly summarizes the current status of the Work without a need to refer to other documents or reports.” Paragraph 25(b) of the Statement of Work sets out specific categories of information that must be included in the Quarterly Progress Report, as follows: (1) actions taken toward achieving compliance with the Consent Decree; (2) a summary of key results of sampling, tests, and all other data generated by the Remediation Trust and its contractors; (3) a list and brief description of submitted Deliverables; (4) a description of activities relating to the Work scheduled for the next four months; (5) an updated Milestone Work Schedule; (6) modifications to work plans or schedules; (7) activities undertaken in support of the Community Involvement Plan; (8) updates to the form, location, or management of the project database; and (9) financial statements, and receipts and disbursements.

The 1Q23 Progress Report presents the information required by the Consent Decree in six Sections, as described below.

- Section II – Summary of Remediation Work Progress

Section II summarizes the Remediation Trust or the Trustee’s remediation Work progress during the Reporting Period (as defined in Part I.C, below) and remediation Work planned during the following four months. Section II is organized into five Parts. The first Part covers Work that spans the entire Site, and the remaining Parts describe Work performed or planned in each of the Work Categories described in Paragraphs 10, 11, 12, and 14 of the Consent Decree.

- Section III – Milestone Work Schedule

Section III presents the current Milestone Work Schedule required by Paragraphs 25(b)(v) and 32 of the Statement of Work. The Milestone Work Schedule identifies key activities and plans for the five-year period that begins with the subject quarter. Section III will also present information about the percentage of completion for Work identified to date, delays encountered or anticipated that may have a substantive effect on future Work implementation schedules, and efforts made to anticipate and mitigate delays.

- Section IV – Community Involvement Plan

Section IV describes activities undertaken in support of the Community Involvement Plan.

- Section V – Project Database

Section V provides a summary of updates made to the form, location, or management of the project database.

- Section VI – Administrative Activities

Section VI describes activities performed by the Trustee or the Remediation Trust that are administrative in nature and funded by the Administrative Account, including the financial affairs of the Trustee and the Remediation Trust, insurance, general contracting and procurement, and Beneficiary communications.

- Section VII - Financial Statements

Section VII presents the financial statements of the Remediation Trust and Trust Accounts for the Reporting Period, including receipts and disbursements of the Remediation Trust for the subject quarter.

- Section VIII - Appendix

Section VIII contains a weblink to the Quarterly Progress Report for the prior reporting period (the Fourth Quarter of 2022).

C. Period Covered by the 1Q23 Progress Report

This 1Q23 Quarterly Progress Report summarizes the current status of the Work for the period January 1, 2023, through the end of the most recent quarter, March 31, 2023 (the Reporting Period). This report also includes a description of activities scheduled for April 1, 2023, through July 31, 2023.²

II. Summary of Remediation Work Progress

Section II of the 1Q23 Progress Report provides a summary of the Remediation Trust's and the Trustee's cumulative actions taken during the Reporting Period in the

² For cumulative actions taken by the Remediation Trust and the Trustee during the previous reporting period, please see the link to the Quarterly Progress Report for the Fourth Quarter of 2022 (ECF 1203), available in Section VIII.

performance of duties related to the remediation Work in the Penobscot River Estuary. Paragraphs 10 through 14 of the Consent Decree generally describe the required remediation Work, which has been organized into the five categories to which funding is specifically allocated, referred to as Work Categories. These Work Categories are: Orrington Reach, Mobile Sediments and Surface Deposits, the Orland River and East Channel around Verona Island, Beneficial Environmental Projects, and Long-Term Monitoring.³ The Statement of Work further describes the activities that must be performed to carry out the Work required by the Consent Decree, including remediation-related activities.

For ease of review, this Section II of the 1Q23 Progress Report is presented in five Parts. The first Part covers remediation-related Work that spans the entire Site and relates to all remediation Work Categories. The remaining Parts cover activities performed within each separate Work Category. Consistent with Paragraph 25(b)(i-iv) of the Statement of Work, each Part of this Section II provides the following information concerning remediation-related Work: (a) a summary of actions taken toward achieving compliance with the Consent Decree; (b) a summary of key results of sampling, tests, and all other data received or generated by the Trustee and its contractors; (c) a list and brief description of all Deliverables the Trustee submitted to the Beneficiaries; and (d) a description of all activities relating to the Work that are scheduled for the next four months.

A. All Remediation Work Categories

This Part II.A describes Work performed by the Remediation Trust that relates to all remediation-related Work Categories (i.e., Work that benefits and applies to the entire Site). The Remediation Trust is pursuing these activities on a Site-wide basis to save costs that would otherwise be incurred if implemented separately. Costs associated with Site-wide Work are allocated among and paid from the individual Work Category Subaccounts in accordance with the funding allocations specified in the Consent Decree.

1. Summary of Actions Taken to Achieve Compliance with the Consent Decree for All Remediation Work Categories

a) Contracting and Project Management

During 1Q23, the Remediation Trust continued to manage the activities of the two environmental and engineering firms retained to assist the Remediation Trust in carrying out the purposes of the Consent Decree, including the performance of various

³ Activities undertaken to comply with requirements related to the Beneficial Environmental Projects Work Category are described in the First Quarter 2023 Progress Report submitted by the Trustee for the Penobscot Estuary Beneficial Environmental Projects Trust (the Project Trust). Future Quarterly Progress Reports for the Remediation Trust may include information regarding the performance of duties related to Beneficial Environmental Projects after termination of the Project Trust.

aspects of the remediation Work. These activities included coordination and status meetings, review of plans and deliverables, financial oversight, scheduling, and ensuring work was performed in compliance with contract terms, Work authorizations, and Consent Decree requirements.

b) Site-wide Pre-Design Activities

During 1Q23, the Remediation Trust began preparation of a Bathymetric Survey Work Plan in accordance with Paragraph 6(a) of the Statement of Work. The bathymetric survey is planned as a Site-wide effort to support: (i) remedial design for Orrington Reach and Mobile Sediments and Surface Deposits; (ii) remedy evaluations for the Orland River and East Channel; and (iii) hydrodynamic modeling of Estuary conditions (to simulate River velocities and shear stresses, determine the extent and volume of tidally driven flows and movement of sediment, and model flow pathways and boundaries) required for design and permitting the Orrington Reach Thin Layer Cap (TLC). Bathymetric data collected by the Remediation Trust and lidar⁴ data collected by the U.S. Geological Survey (USGS) in 2020 and 2021 will be used to map surface elevations for intertidal flats and the riverbed. Additional lidar data may need to be collected if the USGS data does not provide sufficient coverage of the intertidal zone. As required by Paragraphs 6(a), 27, and 30 of the Statement of Work, draft and final Bathymetric Survey Work Plans will be submitted to the Beneficiaries for comment or objection.

2. Summary of Sampling, Testing, and Data for All Remediation Work Categories

During the Reporting Period, the Remediation Trust performed no sampling or testing and did not receive or generate new data applicable to all Work Categories.

3. Deliverables Submitted to Beneficiaries for All Remediation Work Categories

During the Reporting Period, the Remediation Trust did not submit Deliverables to the Beneficiaries applicable to all remediation-related Work Categories.

4. Work Scheduled for the Period from April 1, 2023, through July 31, 2023

a) Site-Wide Pre-Design Investigations

The Remediation Trust expects to submit draft and final Bathymetric Survey Work Plans to the Beneficiaries for comment or objection during the second quarter of

⁴ Light Detection and Ranging (lidar) is a technology used to create high-resolution models of ground elevation.

2023. The Remediation Trust also expects to start fieldwork during the second quarter of 2023.

b) Supporting Deliverables

The Remediation Trust expects to submit a draft and final Health and Safety Plan (HASP), Emergency Response Plan (ERP), Field Sampling Plan (FSP), and Quality Assurance Project Plan (QAPP) to the Beneficiaries for comment or objection in accordance with Paragraph 27 of the Statement of Work during the second quarter of 2023. These plans will describe standard requirements, methodologies, and protocols, and will be updated as necessary or appropriate to reflect activity-specific Work, as required by Paragraph 31 of the Statement of Work.

B. Orrington Reach

Under Paragraph 10(a) of the Consent Decree, “[t]he remediation Work in the Orrington Reach shall be capping 130 acres of intertidal sediments, primarily on the east side of the Orrington Reach.” Because a Thin Layer Cap is contemplated for Orrington Reach, capping in the Orrington Reach Work Category is also referred to as the TLC. Funds required for this Work Category must be “allocated to any and all Work, including remedy design, permitting, implementation, remedy-specific monitoring, and maintenance in the Orrington Reach.” (CD, ¶ 10.) The following is a summary of the activities performed by the Remediation Trust or the Trustee in connection with the Orrington Reach Work Category.

1. Actions Taken to Achieve Compliance with the Consent Decree for the Orrington Reach

a) Access

During 1Q23, the Remediation Trust completed identification of parcels for which access is needed for Orrington Reach pre-design investigations and wetlands assessments needed to support preparation of the Natural Resources Protection Act (NRPA) permit application. Parcel and landowner information was obtained from publicly available databases. The Remediation Trust drafted a standard form of access agreement with accompanying information, including a fact sheet explaining the reason for seeking access from landowners. These materials were submitted to the Beneficiaries for comment or objection during the Reporting Period, as described in Section VI.A(1), below. The Remediation Trust also met with representatives from the Towns of Orrington and Bucksport to coordinate landowner outreach.

b) Permitting

During 1Q23, in accordance with Paragraph 36 of the Statement of Work, the Remediation Trust continued efforts to consult and coordinate with applicable permitting authorities to facilitate permitting for Orrington Reach. In support of these efforts, on February 27, 2023, the Remediation Trust met with representatives from key state agencies (Maine Department of Environmental Protection (DEP), Maine Department of Inland Fisheries & Wildlife (MDIFW), Maine Department of Marine Resources (DMR), National Oceanic and Atmospheric Administration (NOAA), and U.S. Army Corps of Engineers (USACE)) to provide an overview of the capping Work required by the Consent Decree and discuss interagency coordination among the multiple state and federal agencies or permitting authorities with jurisdiction over an element of the TLC.

c) River Flow Velocity Monitoring

During 1Q23, the Remediation Trust prepared a River Flow Velocity Monitoring Work Plan that outlined plans for collecting river flow data during the spring freshet. In accordance with Paragraph 6(a) of the Statement of Work, the Remediation Trust submitted to the Beneficiaries for comment or objection a draft River Flow Velocity Monitoring Work Plan on February 3, 2023, and, on March 7, 2023, the Remediation Trust submitted the final River Flow Velocity Monitoring Work Plan, incorporating certain Beneficiary comments. The Remediation Trust deployed velocity monitoring instrumentation on March 16, 2023, to record pre- and post-freshet fluctuations in velocity.

The Remediation Trust plans to use this data to update and calibrate the existing hydrodynamic model to simulate flow velocities and associated bed shear stresses throughout the Orrington Reach. The flow velocity data and simulations from the updated hydrodynamic model will be used to identify and evaluate: (i) lower sheer stress areas most suitable for capping; (ii) TLC grain size and armoring needed to ensure TLC stability; (iii) potential impacts to intertidal and marsh habitat; and (iv) potential increases in flood risk.

d) Orrington Reach TLC Design Work Plan

As required by Paragraph 5 of the Statement of Work, during 1Q23, the Remediation Trust began to prepare a draft work plan for the design of the TLC (the TLC Design Work Plan). The TLC Design Work Plan will summarize information on existing conditions, incorporate the results of the Orrington Reach Basis of Design started in 2022, and describe the following TLC design elements:

- Sediment Investigation. Based on a review of existing data, the Remediation Trust determined that additional sediment data is needed to

support TLC design and permitting, including mercury concentration data needed to define the area of the Orrington Reach to be capped. Sediment data will also be used to analyze select geotechnical properties. During 1Q23, the Remediation Trust began to prepare a Sediment Pre-Design Investigation Work Plan as a separate Deliverable.

- Hydrodynamic Modeling. Based on the bathymetric, available lidar, and river flow velocity data, the Remediation Trust will update, calibrate, and refine the existing hydrodynamic model to estimate TLC shear stresses under variable river conditions and determine various other design parameters. As previously described, bathymetric, velocity, and recent USGS lidar data will be incorporated into the Remediation Trust's hydrodynamic model.
- CapSim Modeling. Based on the results of pre-design investigations, the Remediation Trust will use a CapSim model to evaluate the fate and transport of mercury-contaminated sediments due to transport mechanisms, biological and chemical reactions, and physical forces. The CapSim modeling results will be used to determine cap thickness and composition.
- Other Design Elements. The TLC Design Work Plan will also identify factors to be considered in the selection of TLC material sources, options for construction (i.e., placement) of the TLC, and potential pilot studies or phased implementation.

e) Sediment Pre-Design Investigation Work Plan

To support TLC design, during 1Q23, the Remediation Trust initiated preparation of a Sediment Pre-Design Investigation Work Plan to address intertidal flat sediment data gaps. Sediment data will be collected to refine areas for placement of the TLC and augment the limited existing data on mercury concentrations. This work plan will identify investigation objectives and describe the number, location, and depth(s) of sampling, sample collection methodologies, and analytical (i.e., laboratory) protocols.

f) Wetlands Assessment Work Plan

The Remediation Trust initiated preparation of a wetlands assessment work plan to survey wetlands that may be affected by capping. The wetlands assessment, which will evaluate wetland functions and values, possible impacts to protected and endangered species, and loss of habitat, is required for the TLC NRPA permit application. NRPA permitting agencies will evaluate the TLC remedy benefits relative to wetlands impacts and any potential requirements for wetland mitigation.

2. Summary of Sampling, Testing, and Data for the Orrington Reach

The Remediation Trust deployed river flow velocity monitoring equipment in March 2023 and began to collect data in accordance with the River Flow Velocity Monitoring Work Plan. No other sampling or testing was conducted, and no other data were received or generated during 1Q23 for the Orrington Reach Work Category.

3. Deliverables Submitted to Beneficiaries for the Orrington Reach

As required by Paragraphs 6(a), 27, and 30 of the Statement of Work, a draft River Flow Velocity Monitoring Work Plan was submitted to the Beneficiaries for comment or objection on February 2, 2023. The final River Flow Velocity Monitoring Work Plan incorporating certain Beneficiary comments was submitted on March 6, 2023.

4. Work Scheduled for the Period from April 1, 2023, to July 31, 2023

a) River Flow Velocity

The Remediation Trust will continue to collect river flow velocity data until the equipment is retrieved.

b) Orrington Reach TLC Design Work Plan

The Remediation Trust will continue work on the TLC Design Work Plan during the period from April 1, 2023, through July 31, 2023, and expects to submit a draft TLC Design Work Plan to the Beneficiaries for comment or objection between April 1, 2023, and July 31, 2023.

c) Sediment Investigation Work Plan

The Remediation Trust will continue work on the Sediment Investigation Work Plan and expects to submit a draft Sediment Investigation Work Plan to the Beneficiaries for comment or objection between April 1, 2023, and July 31, 2023.

d) Wetlands Assessment Work Plan

The Remediation Trust will continue to prepare and expects to submit a draft Wetlands Assessment Work Plan to the Beneficiaries for comment or objection between April 1, 2023, and July 31, 2023.

e) Access Requirements and Plans

The Remediation Trust will seek permission from property owners in Orrington, Bucksport, and Winterport to collect sediment samples from intertidal flat areas and conduct wetlands surveys. The Remediation Trust will also seek permission at a future time from owners of properties adjacent to the areas identified for TLC placement. The Remediation Trust plans to meet with representatives from the Town of Orland, and to attend a Winterport Council Meeting and Orrington Town Meeting, to coordinate landowner outreach.

f) Permitting and Regulatory Communications

The Remediation Trust will continue permit planning, scoping, and scheduling, including discussions with key regulatory agencies (DEP, MDIFW, DMR, USACE, and NOAA) to clarify permit requirements and schedules.

C. Mobile Sediments and Surface Deposits

Paragraph 11(a) of the Consent Decree provides that “[t]he remediation Work for Mobile Sediments and Surface Deposits will be removal of a portion of these materials from the Site. . . including delineation, design, permitting, any approvals needed to perform the Work, implementation, and remedy-specific monitoring for removal of Mobile Sediments and/or Surface Deposits. . . [which] may include debris removal, dredging, backfilling, creation of access channels, construction of landside and waterside staging and support facilities, and other reasonable activities consistent with good engineering practices that are necessary to carry out the safe and effective removal of Mobile Sediments and/or Surface Deposits.” The following is a summary of the Work performed by the Remediation Trust in connection with the Mobile Sediments and Surface Deposits Work Category.

1. Actions Taken to Achieve Compliance with the Consent Decree for Mobile Sediments and Surface Deposits

a) Historical Data Review

The Remediation Trust evaluated previous historical data from the Phase III Engineering Report to identify data gaps and additional information required to support the design of future remedies for mobile sediments and surface deposits along the Site.

b) Mobile Sediments and Surface Deposits Preliminary Design Work Plan

As required by Paragraph 5 of the Statement of Work, during 1Q23, the Remediation Trust began to prepare the Mobile Sediments and Surface Deposits

Preliminary Design Work Plan to guide the design of removal activities. The Preliminary Design Work Plan will include: (i) an evaluation of existing data and information on Site conditions; (ii) a preliminary Basis of Design; (iii) a description of the project approach; and (iv) data collection and analyses recommended to address key data gaps and support a preliminary design.

c) **Mobile Sediments and Surface Deposits Sediment Pre-Design Investigation Work Plan**

As part of the Preliminary Design Work Plan preparation, the Remediation Trust is identifying information needed to support remedy design and permitting, and investigations needed to address key gaps in the existing data set. In parallel with the Preliminary Design Work Plan, the Remediation Trust began evaluation of pre-design investigations needed to support the Mobile Sediments and Surface Deposits Work.

2. Summary of Sampling, Testing, and Data for the Mobile Sediments and Surface Deposits

During the Reporting Period, the Remediation Trust (i) performed no sampling or testing, and (ii) did not receive or generate new data for the Mobile Sediments and Surface Deposits Work Category.

3. Deliverables Submitted to Beneficiaries for the Mobile Sediments and Surface Deposits

During the Reporting Period, the Trustee submitted no Deliverables to the Beneficiaries for the Mobile Sediments and Surface Deposits Work Category.

4. Work Scheduled for the Period from April 1, 2023, to July 31, 2023, for Mobile Sediments and Surface Deposits

a) **Preliminary Design Work Plan**

The Remediation Trust will continue preparation of the Mobile Sediments and Surface Deposits Preliminary Design Work Plan during the period April 1, 2023, through July 31, 2023.

b) **Pre-Design Investigation Planning**

The Remediation Trust will continue to evaluate the pre-design investigation objectives and scope during the period April 1, 2023, through July 31, 2023. The scope of data collection will build on information and data from the Phase III Engineering Report and will be coordinated with the Orrington Reach and the Orland River and East Channel investigations to minimize investigation costs and maximize the benefits

from remedial action projects for the Estuary. The final investigation scopes and associated details (e.g., sample collection and laboratory methods, number of samples, sample locations, and sample depths) will be presented in future work plans.

D. Orland River and East Channel around Verona Island

Paragraph 12 of the Consent Decree provides that remediation Work that may be considered for the Orland River and East Channel around Verona Island Work Category “includes EMNR, capping, and/or dredging. Such remedies may need to be coordinated or sequenced with other remedies, such as the Mobile Sediment or Surface Deposit removals.” The following is a summary of activities performed by the Remediation Trust in connection with the Orland River and East Channel around Verona Island Work Category.

1. Actions Taken to Achieve Compliance with the Consent Decree for Orland River and East Channel Around Verona Island

Planning for the Orland River and East Channel Around Verona Island Work Category will begin after completion of the work plans and pre-design investigations for the Orrington Reach and the Mobile Sediments and Surface Deposits Work Categories.

2. Summary of Sampling, Testing, and Data for Orland River and East Channel Around Verona Island

During the Reporting Period, the Remediation Trust (i) performed no sampling or testing, and (ii) did not receive or generate new data for the Orland River and East Channel Around Verona Island Work Category.

3. Deliverables Submitted to Beneficiaries for Orland River and East Channel Around Verona Island

During the Reporting Period, the Trustee submitted no Deliverables to the Beneficiaries for the Orland River and East Channel Around Verona Island Work Category.

4. Work Scheduled for the Period from April 1, 2023, to July 31, 2023

Planning for the Orland River and the East Channel Around Verona Island Work Category will begin after completion of the work plans and pre-design investigations for the Orrington Reach and the Mobile Sediments and Surface Deposits Work Categories.

E. Long-Term Monitoring Work Category

Paragraph 14 of the Consent Decree requires the performance of Long-Term Monitoring every three years for at least 30 years (through 2050–2051) and up to 45 years (through 2065–2066). Under the Consent Decree, Long-Term Monitoring activities “are intended to provide repeated, readily comparable data over time regarding mercury concentrations in biota, sediment, and water at the Site.” (CD, ¶ (1)(t).) The following is a summary of duties performed by the Remediation Trust in connection with the Long-Term Monitoring Work Category.

1. Actions Taken to Achieve Compliance with the Consent Decree for Long-Term Monitoring

a) 2023 Long-Term Monitoring Plan

During 1Q23, the Remediation Trust updated the 2023 Long-Term Monitoring Plan in response to comments from the Beneficiaries, including the addition of polychaetes and mummichogs to the baseline species to be sampled.

b) Access

During 1Q23, the Remediation Trust continued to identify the properties that may require access agreements to perform sampling activities under the 2023 Long-Term Monitoring Plan. As described in Section II.B(1)(a), above, the Remediation Trust drafted a standard form of access agreement with accompanying information, including a fact sheet explaining the reason for seeking access from landowners. These materials were submitted to the Beneficiaries for comment or objection in accordance with the Consent Decree. The Remediation Trust also met with representatives from the Towns of Orrington and Bucksport to coordinate landowner outreach.

c) Permitting

The Remediation Trust continued work to identify and secure the collection permits required to sample certain biota as set forth in the 2023 Long-Term Monitoring Plan. Draft collection permit applications were submitted to the Beneficiaries for comment or objection in accordance with Consent Decree requirements, and as further specified in Section II.E(3), below. Applications were submitted to the applicable permitting authorities for the following permits: (i) a Federal Migratory Bird Scientific Collecting Permit from the U.S. Fish and Wildlife Service (USFWS); (ii) an Educational and Scientific Collection Permit from the Maine Department of Inland Fisheries and Wildlife (MDIFW) for aquatic species; and (iii) a Scientific Collection Permit from MDIFW for avian species. Additionally, the individuals who will be named on a permit or license applied for the following: (i) a Federal Bird Banding Permit from the U.S. Geological Survey (USGS); and (ii) a Special License from the Maine Department of

Marine Resources (DMR). Consistent with Paragraph 35 in the Statement of Work, the Remediation Trust was the applicant for all permits except the two permits that must be secured by the individual(s) conducting the permitted activity and that must name such individual(s) on the license or permit.

Upon review of the applicable permit applications, MDIFW and USFWS notified the Remediation Trust on March 13, 2023, and March 23, 2023, respectively that a permit from MDIFW was not required for collection of aquatic specimens below head of tide and that a USFWS permit was not required for the proposed sampling. MDIFW issued Scientific Collection Permit 2023-698 for avian sampling on March 17, 2023.

2. Summary of Sampling, Testing, and Data for Long-Term Monitoring

During the Reporting Period, the Remediation Trust (i) performed no sampling or testing, and (ii) did not receive or generate new data for the Long-Term Monitoring Work Category.

3. Deliverables Submitted to Beneficiaries for Long-Term Monitoring

In accordance with Paragraph 18(a) of the Statement of Work, the Remediation Trust submitted the revised 2023 Long-Term Monitoring Plan to the Beneficiaries on February 17, 2023. The Remediation Trust also submitted a standard form of access agreement, landowner letter, and the Long-Term Monitoring fact sheet for Beneficiary comment or objection, in accordance with Paragraph 23 of the Statement of Work. Finally, in accordance with Paragraph 14 of the Consent Decree and Paragraph 30(f) of the Statement of Work, the Remediation Trust submitted draft permit applications to the Beneficiaries for comment or objection on February 8, 10, and 17, 2023.

4. Work Scheduled for the Period from April 1, 2023, to July 31, 2023, for Long-Term Monitoring

a) Sediment and Biota Sampling

During the period from April 1, 2023, through July 31, 2023, the Remediation Trust will initiate surface water and avian sampling described in the 2023 Long-Term Monitoring Plan.

b) Access Agreements

The Remediation Trust will begin to seek permission to access the properties identified in the 2023 Long-Term Monitoring Plan where samples will be collected.

III. Milestone Work Schedule

Section III presents the current Milestone Work Schedule as required by Paragraph 25(b)(v) and Paragraph 32 of the Statement of Work.

A. First Quarter 2023 Milestone Work Schedule

The Milestone Work Schedule shown on page 16 presents the estimated timeframes and sequence for major Work activities expected to be performed during the five-year period starting with the first quarter of 2023. The Milestone Work Schedule also includes a summary of key schedule assumptions.

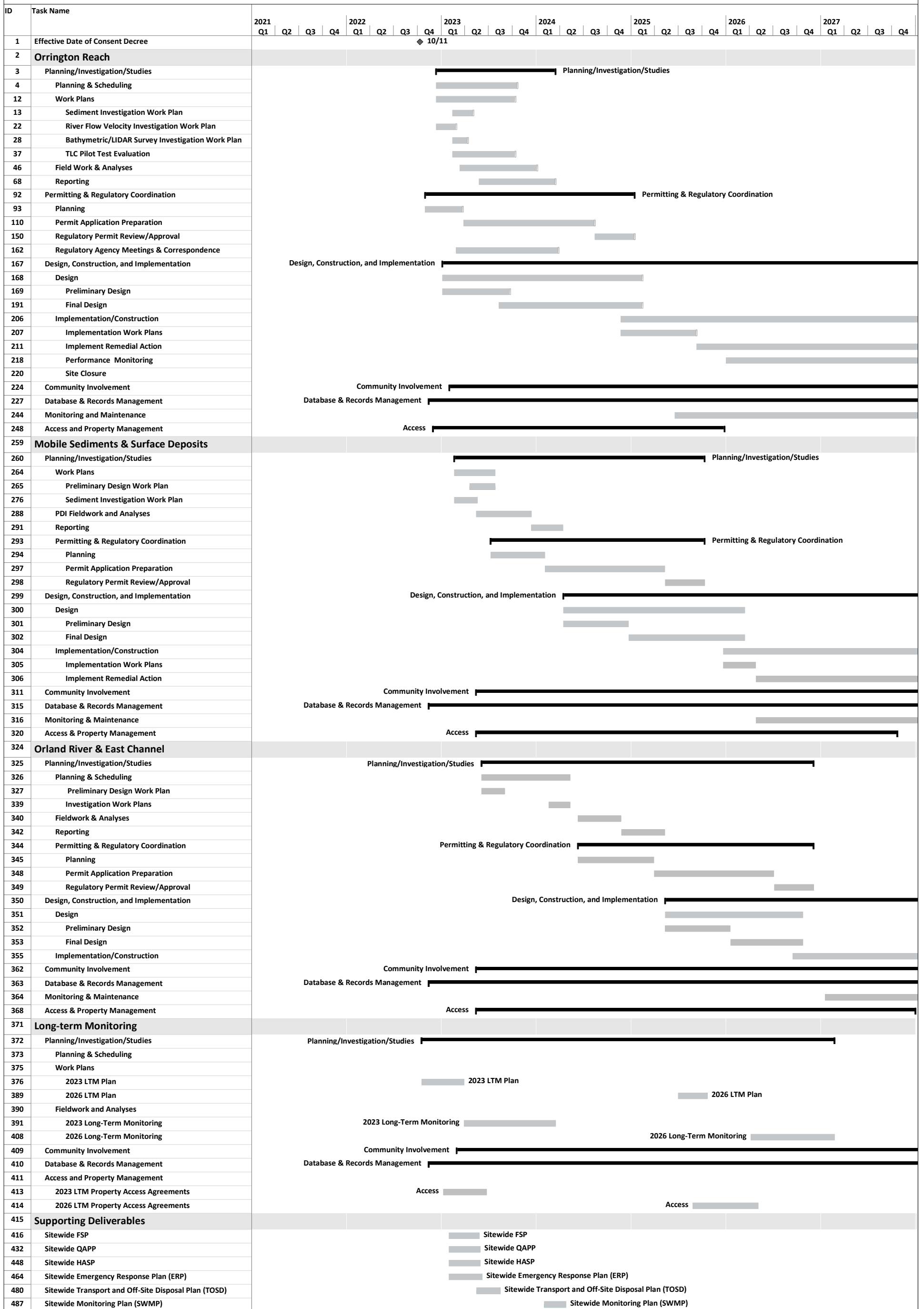
The schedule is based on the information available to the Remediation Trust and the Trustee when the 1Q23 Progress Report was prepared and will be updated in future Quarterly Progress Reports to add new information, estimate percentage of completion for key Work elements, reflect progress on the Work, and show any material adjustments to the schedule.⁵ Milestone dates for key submittals and specific Work completion targets will be added in the future as appropriate.

B. Anticipated Delays

There were no delays encountered during the Reporting Period that may materially affect the future schedule for implementation of the Work. The dates and timeframes shown in the Milestone Work Schedule may be affected by several factors that the Remediation Trust or the Trustee will endeavor to anticipate but cannot control. These factors include: (i) weather and seasonal fluctuations, which may affect field investigations, Long-Term Monitoring sampling events, and remedy implementation schedules; (ii) coordination with permitting authorities and agency review periods and approval timeframes, which will determine the start date of any activity requiring a permit; (iii) responsiveness of landowners to the Remediation Trust's request for access to their property to perform Work; and (iv) community involvement activities that may identify interests or concerns that could warrant adjustments to the timing of specific tasks. If events related to these factors or other circumstances result in a material change to the Milestone Work Schedule, the Trustee will notify the Beneficiaries and update the Milestone Work Schedule.

⁵ Paragraph 25(b)(v) of the Statement of Work requires the Trustee to include "information regarding percentage of completion" together with the Milestone Work Schedule. At the time of filing, the Trustee was identifying key tasks for which percentage of completion information will be provided. Subsequent reports will include information regarding percentage of completion for the identified key tasks.

Figure 3.1 Anticipated Milestone Schedule
 Penobscot Estuary Mercury Remediation Trust
 Greenfield Penobscot Estuary Remediation Trust LLC, Trustee
 1Q23 Progress Report



Legend

Summary
Task



IV. Community Involvement Plan

As required by Paragraph 25(b)(vii) of the Statement of Work, this Section IV of the 1Q23 Progress Report presents a description of activities undertaken by the Remediation Trust or the Trustee to achieve compliance with the Consent Decree and in support of the Community Involvement Plan (CIP) during the Reporting Period and a description of community involvement activities planned to be undertaken in the next four months.

A. Actions Taken to Achieve Compliance with the Consent Decree and Support Community Involvement Activities

1. Remediation Trust and Project Trust Website

Consistent with Paragraph 22(a) of the Statement of Work, the Trustee is required to maintain a publicly available website.⁶ The Trustee is also required to post on the website, copies of final work plans, reports, schedules, and other Deliverables developed by the Remediation Trust or the Trustee.

In accordance with Paragraph 22(a) of the Statement of Work, during 1Q23, the Trustee prepared relevant updates to website content, including information regarding the Court's approval of the Consent Decree, descriptions of certain provisions of the Consent Decree, the creation of the Remediation Trust and the Project Trust, the appointment of the Trustees for the Remediation Trust and the Project Trust, and the activities of the Trusts and the Trustees. In accordance with Paragraph 23 of the Statement of Work, on January 8, 2023, the Trustee notified the Beneficiaries of its plans to update the website for public dissemination of information. In connection with these efforts, each page of the existing website was revised to update its content. The website's interactive form was updated so that members of the public can submit inquiries and comments directly to the Trustees. Once the website updates were completed, the Beneficiaries were invited to provide comments that were incorporated to the extent possible.

2. Meetings with Town Officials

Under Paragraph 21 of the Statement of Work, the Trustee is "responsible for developing and implementing community involvement activities to notify the public of planned Work activities." Consistent with this requirement, the Trustee met with officials from the communities of Orrington and Bucksport to introduce the Remediation Trust and the Trustee, learn about town interests and concerns, and respond to questions.

⁶ The website covers both the Remediation Trust and the Project Trust.

3. Preparation of Materials for Public Dissemination

The Trustee prepared a fact sheet to introduce the Remediation and Project Trusts to support communication with community leaders and other stakeholders, including landowners and residents. Consistent with Paragraph 23 of the Statement of Work, the Trustee provided the Beneficiaries with prior notice of the information proposed for public dissemination.

4. Community Involvement Coordinator

Consistent with Paragraph 24 of the Statement of Work, which requires that the Trustee designate a Community Involvement Coordinator (CIC), in the previous reporting period, the Trustee designated its Director of Communications as Interim CIC until a Maine-based CIC is hired.

During 1Q23, in connection with efforts to identify and retain a Maine-based CIC, the Trustee began to advertise the position on Maine and national job posting websites. Subsequently, the Trustee received and reviewed nine resumes submitted by individuals interested in the position.

B. Community Involvement Activities for the Period from April 1, 2023, to July 31, 2023

The Trustee plans to perform the following activities during the period April 1, 2023, through July 31, 2023, in support of community involvement activities and other community engagement efforts.

1. Remediation Trust and Project Trust Website

The Trustee expects to update the website to reflect Work progress, as appropriate, and to publish Deliverables and other materials as required by the Consent Decree.

2. Meetings with Town Officials and other Community Activities

Consistent with the requirements of Paragraph 21 of the Statement of Work, the Trustee will continue to meet with officials from towns within and near the Site to introduce the Remediation Trust and the Trustee, listen to town interests and concerns, respond to questions, and discuss communication with local landowners about the Remediation Trust's requests for access for long-term monitoring and investigations planned for 2023.

The Remediation Trust also expects to participate in other local and community-sponsored events, such as the Orland River Watershed Migratory Fish Celebration, and

meet with representatives from the Towns of Orland, Verona Island, and Orrington. The Remediation Trust also expects to initiate communications with the Penobscot Nation.

3. Preparation of Materials for Public Dissemination

The Trustee will continue to prepare fact sheets concerning the Remediation Trust Work activities to be performed in 2023, and support communication with landowners and residents regarding access to intertidal flats for sampling. The Trustee expects to issue fact sheets describing Long-Term Monitoring activities and the Orrington Reach Thin Layer Cap. The Trustee also may prepare other materials to foster public awareness of Remediation Trust Work. Consistent with Paragraph 23 of the Statement of Work, the Trustee will provide the Beneficiaries with prior notice of materials proposed for public dissemination.

4. Community Involvement Coordinator

The Trustee's Director of Communications will continue to serve as Interim CIC until a Maine-based CIC is hired.

5. Community Involvement Plan

The Trustee expects to initiate development of the Community Involvement Plan (CIP) during the period April 1, 2023, through July 31, 2023. In outlining the CIP, the Trustee plans to incorporate knowledge gathered during meetings with community leaders and other stakeholders.

V. Updates to Project Database

Paragraph 26 of the Statement of Work requires the Trustee to "maintain a project database containing all data generated by the Trustee and its contractors necessary to complete the required Work...." The database must include all Site data provided by the Beneficiaries. Additionally, the Trustee must provide access to the project database to the Beneficiaries. Paragraph 25(b)(viii) of the Statement of Work requires each Quarterly Progress Report to include a summary of updates to the form, location, or management of the project database.

A. Actions Taken to Achieve Compliance with the Consent Decree

During the Reporting Period, the Trustee outlined the requirements for the Data Hosting Platform. In addition to compliance with the requirements of Paragraph 26 of the Statement of Work, the web-based data platform will provide a single database to be used by all Remediation Trust consultants and contractors. During the previous reporting period, the Trustee selected a web-based application (referred to as the Data Hosting Platform) to maintain all analytical data in a centralized location, allow for

ArcGIS data query capability, and store boring logs, field notes, and other information generated during performance of the Work. If needed, modules can be added to the Data Hosting Platform in the future to track permit status, view property maps, and track property access status.

The Data Hosting Platform will house the non-proprietary project database and provide the Remediation Trust and its contractors with access to a single source of analytical data, base maps, GIS information, and other data required to perform the Work. The project database developed for the Phase III Engineering Study will be incorporated into the Data Hosting Platform, as required by Paragraph 26(a) of the Statement of Work. The Data Hosting Platform will also have the capability to provide links to external, publicly available sources of data relevant to the Remediation Trust's Work (e.g., NOAA climate and tidal data, and municipal tax parcel maps).

Use of a centralized, web-based platform will help support technical accuracy, consistency, and efficiency. The Data Hosting Platform will: (i) be accessible anywhere internet access is available, allowing multiple users to work concurrently from any location; (ii) store and collect data in a consistent manner; (iii) include built-in quality controls and checks on data; (iv) provide database security, with backup protocols to minimize the potential for file corruption; (v) enhance reporting and querying capabilities using modern web technologies; (vi) provide an effective, user-friendly way of exchanging information; and (vii) allow the Beneficiaries and authorized external parties to access the project database.

B. Activities in Support of Updates to Project Database for the Period April 1, 2023, to July 31, 2023

The Remediation Trust will continue to perform tasks needed to prepare the Data Hosting Platform to be launched in 2023 so it can receive data from 2023 Long-Term Monitoring and Site-wide investigations. Protocols will be established to meet project data quality objectives, ensure data security, and support user queries and reports. The existing project database will be migrated to the Data Hosting Platform.

VI. Administrative Activities

Section VI of the 1Q23 Progress Report describes activities undertaken by the Remediation Trust or the Trustee associated with administration or management of the Remediation Trust, including payment of taxes, investment and safekeeping of assets, procurement of insurance, and management of financial affairs. Section VI also covers administrative activities the Remediation Trust or the Trustee expect to undertake during the four-month period from April 1, 2023, to July 31, 2023. All costs related to the administrative activities described in this Section are paid from the Administrative Account for the Remediation Trust.

A. Actions Taken to Achieve Compliance with the Consent Decree and Fulfill Administrative Duties During the Reporting Period

1. Communications with the Beneficiaries

a) Beneficiary Meetings

During the Reporting Period, the Trustee participated in two videoconferences with Beneficiary representatives, on February 16, 2023, and March 22, 2023. The purposes of these meetings included: (i) providing updates on the status of the Work; (ii) discussing Advisory Committee representatives, agenda, and schedule; (iii) consulting on a variety of administrative and legal matters including Beneficiary and stakeholder communications; and (iv) coordinating Work and consulting concerning consultant and contractor candidates. A list of meetings with the Beneficiaries, including a brief description of the purpose or subject matter of each meeting, is set forth in Table 6-1.

b) Written Beneficiary Communications

Paragraph 31(a) of the Consent Decree and Paragraph 27 of the Statement of Work require the Trustee to submit draft and final copies of Deliverables to the Beneficiaries, as further specified in the Statement of Work. The Consent Decree, Trust Agreement, and Statement of Work include additional requirements concerning the submission of various Deliverables, notices, and other documents, including prescribed timeframes for Beneficiary comment or objection.

During the Reporting Period, in compliance with these requirements, the Trustee submitted by electronic mail various required Deliverables and other documents and information to the Beneficiaries. A list of notifications, consultations, and submittals to the Beneficiaries during the Reporting Period is included in Table 6-2.⁷ The Remediation Trust has also provided information and progress updates and sought feedback from the Beneficiaries on a host of other matters during the Reporting Period.

c) Tables 6-1 and 6-2

Table 6-1 (below) lists the Trustee's meetings with the Beneficiaries and includes a brief description of the purpose or subject matter of each meeting.

⁷ Additional communications between the Trustee and the Beneficiaries, including follow-up correspondence and responses to Beneficiary comments, are not included in Table 6-2.

Table 6-1 Beneficiary Meetings during the Reporting Period	
Date	Purpose of Meeting
February 16, 2023	Discuss Work status updates, including the anticipated agenda for meeting with state and federal regulatory agencies; Advisory Committee representatives, agenda, and schedule; Beneficiary comments concerning the Remediation Trust’s draft 2023 LTM Work Plan.
March 22, 2023	Discuss Work status updates, including report on meeting with state and federal regulatory agencies; consultation concerning contractor and consultant candidates; coordinating Remediation Trust access needs; and fact sheets and other stakeholder communication matters.

Table 6-2 (following pages) lists the Trustee’s notifications, consultations, and submittals to the Beneficiaries during the Reporting Period, and includes a brief description of the notice, consultation, or submittal.

[Remainder of page intentionally left blank.]

Table 6-2 - Beneficiary Notification, Consultation, or Submittal During Reporting Period	
Date	Brief Description and Reference to Consent Decree Requirement
January 4, 2023	Consultation on Retention of Subject Matter Experts (SMEs) and Certain Third Parties
January 8, 2023	Notice and Opportunity for Beneficiary Comment on Proposed Information and Materials for Public Dissemination (website updates and proposed process to meet requirement of SOW ¶ 23) (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
January 16, 2023	Response to Beneficiary Comments Concerning Jan. 8, 2023, Notice of Proposed Information and Materials for Public Dissemination (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
January 16, 2023	Notice and Opportunity for Comment or Objection Concerning Trustee's Proposed Retention of Information Technology Consultant (CD ¶ 39; TA § 4.4)
January 23, 2023	Response to January 15, 2023, Comments from Beneficiaries on Retention of SMEs and Certain Third Parties
January 25, 2023	Proposed Final 2023 Annual Budgets, Work Plans, and Cash Flow Projections (CD ¶ 34; TA § 2.4.2)
January 29, 2023	Confirmation of Receipt of Surety from Mallinckrodt
January 30, 2023	Response to Beneficiary Comments Concerning Invoices with 2Q22 and 3Q22 Trustee Fees and Expenses (TA § 3.2.4)
January 30, 2023	Notice of Proposed Meetings with Community Stakeholders (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
February 3, 2023	Draft River Flow Velocity Monitoring Work Plan for Orrington Reach for Beneficiary Comment or Objection (CD ¶ 10; SOW ¶¶ 6(a), 29(a))
February 3, 2023	Request for Nelson Sparrow 2020 Data
February 8, 2023	Draft Federal Migratory Bird Scientific Collecting Permit Application for 2023 Long-Term Monitoring (LTM) Activities for Beneficiary Comment or Objection (CD ¶ 14; SOW ¶ 30(f))
February 9, 2023	Final 2023 Annual Budgets, Work Plans, and Cash Flow Projections (CD ¶ 34; TA § 2.4.2)
February 10, 2023	Draft Maine DIFW Scientific Collection Permit Application for 2023 LTM Activities (bird banding) for Beneficiary Comment or Objection (CD ¶ 14; SOW ¶ 30(f))
February 13, 2023	Notice and Opportunity for Beneficiary Comment on Proposed Materials for Public Dissemination (website updates; fact sheet concerning the Remediation Trust and Project Trust) (CD ¶ 41; TA §§ 4.2, 4.3; SOW ¶ 23)
February 17, 2023	Transmittal of Revised 2023 LTM Monitoring Plan and Responses to Beneficiary Comments (SOW ¶ 18(a))

Table 6-2 – Beneficiary Notification, Consultation, or Submittal During Reporting Period	
Date	Brief Description and Reference to Consent Decree Requirement
February 17, 2023	Draft Maine DIFW Scientific Collection Permit Application for 2023 LTM Activities (aquatic species) for Beneficiary Comment or Objection (CD ¶ 14; SOW ¶ 30(f))
February 21, 2023	Invoice with 4Q22 Trustee Fees and Expenses for Beneficiary Comment or Objection (TA § 3.2.4)
February 24, 2023	Responses to Beneficiary Comments Regarding Draft River Flow Velocity Work Plan for Orrington Reach (CD ¶ 10; SOW ¶¶ 6(a), 29(a))
February 25, 2023	Responses to Beneficiary Comments on Materials for Public Dissemination and Transmittal of Final Trust Fact Sheet
March 6, 2023	Responses to Beneficiary Comments Regarding Draft Maine DIFW Scientific Collection Permit Application for 2023 LTM Activities (bird banding) (CD ¶ 14; SOW ¶ 30(f))
March 7, 2023	Proposed Standard Form of Access Agreement and Landowner Letter for Beneficiary Comment or Objection (CD ¶¶ 31(a), 31(b); SOW ¶¶ 29, 30)
March 7, 2023	Final River Flow Velocity Monitoring Work Plan, and Health and Safety and Emergency Response Plans for Beneficiary Comment or Objection (CD ¶ 10; SOW ¶¶ 6(a), 29(a), 31(a), 31(b))
March 7, 2023	Response to Beneficiary Request for Information to Confirm No Prior Relationship between Trustee and Independent Auditor Candidates
March 9, 2023	Responses to Beneficiary Comments Concerning 2023 LTM Plan (SOW ¶ 18(a))
March 13, 2023	Request for Access to HoltraChem Site for Contractor LTM Equipment
March 16, 2023	Response to Mallinckrodt Comments Regarding Final River Flow Velocity Monitoring Work Plan
March 18, 2023	Notice and Opportunity for Beneficiary Comment on Proposed Materials for Public Dissemination (2023 LTM Fact Sheet) (SOW ¶ 23)
March 22, 2023	Response to Beneficiary Comments Regarding Draft Maine DIFW Scientific Collection Permit Application for 2023 LTM Activities (aquatic species) (CD ¶ 14; SOW ¶ 30(f))
March 22, 2023	Response to Beneficiary Comments on Draft 2023 DIFW Bird Scientific Collection Permit Application
March 31, 2023	Quarterly Progress Report for the Fourth Quarter of 2022 (CD ¶ 28; SOW ¶ 25; TA § 6.1)

2. Financial Affairs

The Remediation Trust has taken the following actions related to management of its financial affairs to achieve compliance with the Consent Decree during the Reporting Period.

a) Investments

Remediation Trust funds remain invested in accordance with the investment parameters set forth in Section 2.5.1 of the Remediation Trust Agreement. During the Reporting Period, the Trustee continued steps to update the investment allocation.

b) Banking

In accordance with Section 3.4 of the Remediation Trust Agreement, the Remediation Trust continued to retain a local bank in Maine to provide checking (i.e., working) account services to support disbursement of operational expenses.

c) Annual Budgets, Work Plans, and Cash Flow Projections

On January 25, 2023, the Trustee submitted the Proposed Final 2023 Annual Budgets, Work Plans, and Cash Flow Projections for Beneficiary review, including responses to Beneficiary comments received on the Draft 2023 Annual Budgets, Work Plans, and Cash Flow Projections, pursuant to Paragraph 34(b) of the Consent Decree. The Final 2023 Annual Budgets, Work Plans, and Cash Flow Projections were submitted to the Beneficiaries on February 9, 2023, pursuant to Paragraph 34(c) of the Consent Decree.

d) Tax Reporting

The Trustee has fulfilled its obligations under Paragraph 22(d) of the Consent Decree and Section 6.3 of the Remediation Trust Agreement so that the Remediation Trust qualifies as a Qualified Settlement Fund (QSF) for which no grantor trust election has been made pursuant to Section 468B of the Internal Revenue Code of 1986, as amended, and related Treasury Regulations, including filing the required documents with the Internal Revenue Service (IRS) and obtaining the IRS Section 1.468B-3 Statement from Mallinckrodt.

e) Trustee Invoices

In accordance with Section 3.2.4 of the Remediation Trust Agreement, on February 21, 2023, the Trustee submitted to the Beneficiaries for comment and objection an invoice detailing its fees and expenses for the fourth quarter of 2022.

f) Third Party Auditor

On March 7, 2023, in response to an inquiry from the Beneficiaries, the Trustee confirmed it had no prior association or relationship with candidates being considered for the independent third-party auditor and audit required by the Consent Decree and Remediation Trust Agreement.

g) Recordkeeping and Financial Controls

In accordance with Paragraph 36 of the Consent Decree, the Trustee maintains proper books, records, and accounts relating to the Remediation Trust. In addition, consistent with its fiduciary duties, the Trustee established a comprehensive, fully integrated financial and project controls system designed to safeguard funds dedicated to the protection of human health and the environment, ensure compliance with the requirements of the Consent Decree, and provide timely, meaningful financial information to the Beneficiaries. By employing a broad range of internal and third-party controls, the Trustee has established efficient, cost-effective, consistent protocols that, among other things: (i) clearly define roles, responsibilities, and authorities; (ii) ensure accuracy of financial, technical, and legal information; and (iii) provide multiple points of independent verification and validation of financial matters, as further described in the Quarterly Progress Report for the Fourth Quarter of 2022.

h) Financial Assurance

Paragraph 20 of the Consent Decree requires that Mallinckrodt secure a surety bond in the amount of \$65 million for the benefit of the Remediation Trust⁸ that substantially conforms to the form of surety bond set forth in Appendix D to the Consent Decree. Pursuant to Paragraph 20(b) of the Consent Decree, Mallinckrodt submitted the surety bond (as executed by the surety company), effective December 11, 2022 (within sixty days after the Effective Date of the Consent Decree), which was received by the Remediation Trust on January 25, 2023. The Trustee acknowledged receipt of the surety bond by written notice to the Beneficiaries on January 29, 2023. During 1Q23, the Trustee continued to diligently monitor the adequacy of the financial assurance (including the surety bond and the surety company that issued the bond), as required by Paragraph 20(d) of the Consent Decree.

3. Records and Data Management

The Trustee implemented records management protocols and identified the preferred records management repositories (for working and permanent files). As described in Part V of this 1Q23 Quarterly Report, the Remediation Trust is also

⁸ The surety bond must be posted for the benefit of the Remediation Trust and the Project Trust.

developing a Data Hosting Platform to satisfy the Consent Decree's requirements concerning a Project Database.

B. Administrative Activity Plans for the Period from April 1, 2023, to July 31, 2023

1. Communications with the Beneficiaries

The Trustee plans to continue to participate in meetings with the Beneficiaries, provide written notices and submissions to the Beneficiaries as required by the Consent Decree, the Statement of Work, and the Remediation Trust Agreement, and consult with the Beneficiaries as needed to carry out its responsibilities. The Trustee will also prepare and file the Quarterly Progress Report for the Second Quarter of 2023.

2. Financial Affairs

a) Investments

During the period from April 1, 2023, to July 31, 2023, the Trustee expects to prepare a notice to the Beneficiaries concerning updates to the investment allocation.

b) Banking

During the period from April 1, 2023, to July 31, 2023, the Trustee plans to continue its banking relationship with the local bank in Maine.

c) Budgets

During the period from April 1, 2023, to July 31, 2023, the Trustee expects to submit revised 2023 Budgets, Work Plans, and Cash Flow Forecasts, to accommodate adjustments needed to fund various required field work activities (e.g., 2023 LTM, Orrington Reach investigations, and wetlands assessment field work).

d) Financial and Project Controls

The Remediation Trust will maintain comprehensive financial and project controls to fulfill its fiduciary duties to the Beneficiaries.

e) Third Party Auditor

The Trustee will continue to respond to requests for information from the Beneficiaries relating to the selection and engagement of the independent third-party auditor and audit required by the Consent Decree and Remediation Trust Agreement.

3. Records and Data Management

The Trustee maintain the comprehensive online storage and records management system for permanent and working files.

VII. Financial Statements

As required under Paragraph 25(b)(ix) of the Statement of Work, financial statements of the Trust and Trust Accounts for the Reporting Period are set forth on the following pages.

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Accountant's Compilation Report

To the Trustees and Beneficiaries
Greenfield Penobscot Estuary Remediation Trust LLC
Trustee of the Penobscot Estuary Mercury Remediation Trust

The Trustees are responsible for the accompanying special purpose financial statements of the Penobscot Estuary Mercury Remediation Trust, which comprise the statements of net trust assets as of March 31, 2023 and December 31, 2022, and the related statements of changes in net trust assets for the three months ended March 31, 2023 and the year ended December 31, 2022 and for determining that the special purpose basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the trustees. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the special purpose basis of accounting in accordance with the requirements of the Trust's obligations under ¶ 38 of the Consent Decree approved and entered by the U.S. District Court for the District of Maine (*Maine Peoples Alliance and NRDC v. Holtrachem Manufacturing Company, LLC*, et al., No. 1:00-cv-00069-JAW (D. Maine)), which is a basis of accounting other than accounting principles generally accepted in the United States.

Management has elected to omit substantially all the disclosures ordinarily included in special purpose financial statements prepared in accordance with the prescribed format basis of accounting. If the omitted disclosures were included in the special purpose financial statements, they might influence the user's conclusions about the Trust's assets, liabilities, net assets, additions, and deductions. Accordingly, the special purpose financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The Trust Administrative Account, Trust Remediation Account (General), Orrington Reach Work Category Subaccount, Mobile Sediments and Surface Deposits Work Category Subaccount, Orland River and East Channel Work Category Subaccount, and Long-Term Monitoring Work Category Subaccount Supplemental Statements of Net Trust Assets, Supplemental Statements of Changes in Net Trust Assets, and Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual Information are presented for purposes of additional analysis and are not a required part of the special purpose financial statements. This information is the representation of the trustees. The information was subject to our compilation engagements; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Greenfield Penobscot Estuary Remediation Trust LLC.

Wipfli LLP

Wipfli LLP
June 22, 2023

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Statement of Net Trust Assets
As of March 31, 2023

	Trust Remediation Account¹							
	Remediation Trust Total	Trust Administrative Account	Total Trust Remediation Account	Trust Remediation Account (General)	Orrington Reach Work Category Subaccount	Mobile Sediments and Surface Deposits Work Category Subaccount	Orland River and East Channel Work Category Subaccount	Long-Term Monitoring Work Category Subaccount
Assets								
Cash	\$ 300,713.33	\$ 80,763.45	\$ 219,949.88	\$ -	\$ 120,109.51	\$ 42,919.49	\$ 30,264.38	\$ 26,656.50
Due from Project Trust	115.27	115.27	-	-	-	-	-	-
Investments, money market funds	19,307,919.82	538,129.71	18,769,790.11	-	7,935,619.80	6,880,146.88	1,981,068.52	1,972,954.91
Total Assets	\$ 19,608,748.42	\$ 619,008.43	\$ 18,989,739.99	\$ -	\$ 8,055,729.31	\$ 6,923,066.37	\$ 2,011,332.90	\$ 1,999,611.41
Liabilities								
Accounts Payable	\$ 867,728.05	\$ 163,979.10	\$ 703,748.95	\$ -	\$ 370,280.60	\$ 144,443.49	\$ 49,749.14	\$ 139,275.72
Total Liabilities	867,728.05	163,979.10	703,748.95	-	370,280.60	144,443.49	49,749.14	139,275.72
Net Trust Assets	18,741,020.37	455,029.33	18,285,991.04	-	7,685,448.71	6,778,622.88	1,961,583.76	1,860,335.69
Total Liabilities & Net Trust Assets	\$ 19,608,748.42	\$ 619,008.43	\$ 18,989,739.99	\$ -	\$ 8,055,729.31	\$ 6,923,066.37	\$ 2,011,332.90	\$ 1,999,611.41

Statement of Changes in Net Trust Assets
For the Three Months Ended March 31, 2023

	Trust Remediation Account¹							
	Remediation Trust Total	Trust Administrative Account	Total Trust Remediation Account	Trust Remediation Account (General)	Orrington Reach Work Category Subaccount	Mobile Sediments and Surface Deposits Work Category Subaccount	Orland River and East Channel Work Category Subaccount	Long-Term Monitoring Work Category Subaccount
Total Deductions from Net Trust Assets	\$ (677,566.70)	\$ (91,822.50)	\$ (585,744.20)	\$ -	\$ (304,675.60)	\$ (125,304.99)	\$ (35,586.64)	\$ (120,176.97)
Total Additions to Net Trust Assets	199,291.04	2,140.40	197,150.64	-	148,905.76	24,197.49	12,063.33	11,984.06
Change in Net Trust Assets	(478,275.66)	(89,682.10)	(388,593.56)	-	(155,769.84)	(101,107.50)	(23,523.31)	(108,192.91)
Net Trust Assets, Beginning	19,219,296.03	544,711.43	18,674,584.60	-	7,841,218.55	6,879,730.38	1,985,107.07	1,968,528.60
Funding	-	-	-	-	-	-	-	-
Net Trust Assets, Ending	\$ 18,741,020.37	\$ 455,029.33	\$ 18,285,991.04	\$ -	\$ 7,685,448.71	\$ 6,778,622.88	\$ 1,961,583.76	\$ 1,860,335.69

¹The Beneficial Environmental Projects Work Category Subaccount is not included in these financial statements. As described in the Consent Decree, Committed Funding for Beneficial Environmental Projects is allocated to the Penobscot Estuary Beneficial Environmental Projects Trust (Project Trust) until the termination of the Project Trust.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Statement of Net Trust Assets
As of December 31, 2022

	Trust Remediation Account¹							
	Remediation Trust Total	Trust Administrative Account	Total Trust Remediation Account	Trust Remediation Account (General)	Orrington Reach Work Category Subaccount	Mobile Sediments and Surface Deposits Work Category Subaccount	Orland River and East Channel Work Category Subaccount	Long-Term Monitoring Work Category Subaccount
Assets								
Cash	\$ 600,396.37	\$ 185,817.37	\$ 414,579.00	\$ -	\$ 264,624.00	\$ 55,985.00	\$ 42,985.00	\$ 50,985.00
Due from Project Trust	2,051.10	2,051.10	-	-	-	-	-	-
Investments, money market funds	19,108,626.78	85,987.31	19,022,639.47	10,350,000.00	5,786,714.04	955,949.39	969,005.19	960,970.85
Total Assets	\$ 19,711,074.25	\$ 273,855.78	\$ 19,437,218.47	\$ 10,350,000.00	\$ 6,051,338.04	\$ 1,011,934.39	\$ 1,011,990.19	\$ 1,011,955.85
Liabilities								
Accounts Payable	\$ 491,778.22	\$ 179,144.35	\$ 312,633.87	\$ -	\$ 210,119.49	\$ 32,204.01	\$ 26,883.12	\$ 43,427.25
Due to (from) Inter-Trust Accounts ²	-	(450,000.00)	450,000.00	10,350,000.00	(2,000,000.00)	(5,900,000.00)	(1,000,000.00)	(1,000,000.00)
Total Liabilities	491,778.22	(270,855.65)	762,633.87	10,350,000.00	(1,789,880.51)	(5,867,795.99)	(973,116.88)	(956,572.75)
Net Trust Assets	19,219,296.03	544,711.43	18,674,584.60	-	7,841,218.55	6,879,730.38	1,985,107.07	1,968,528.60
Total Liabilities & Net Trust Assets	\$ 19,711,074.25	\$ 273,855.78	\$ 19,437,218.47	\$ 10,350,000.00	\$ 6,051,338.04	\$ 1,011,934.39	\$ 1,011,990.19	\$ 1,011,955.85

Statement of Changes in Net Trust Assets
For the Year Ended December 31, 2022

	Trust Remediation Account¹							
	Remediation Trust Total	Trust Administrative Account	Total Trust Remediation Account	Trust Remediation Account (General)	Orrington Reach Work Category Subaccount	Mobile Sediments and Surface Deposits Work Category Subaccount	Orland River and East Channel Work Category Subaccount	Long-Term Monitoring Work Category Subaccount
Total Deductions from Net Trust Assets	\$ (611,454.55)	\$ (260,524.68)	\$ (350,929.87)	\$ -	\$ (248,415.49)	\$ (32,204.01)	\$ (26,883.12)	\$ (43,427.25)
Total Additions to Net Trust Assets	143,977.28	3,934.51	140,042.77	-	104,162.34	11,934.39	11,990.19	11,955.85
Change in Net Trust Assets	(467,477.27)	(256,590.17)	(210,887.10)	-	(144,253.15)	(20,269.62)	(14,892.93)	(31,471.40)
Net Trust Assets, Beginning	9,336,773.30	351,301.60	8,985,471.70	8,983,935.00	1,536.70	-	-	-
Funding	10,350,000.00	450,000.00	9,900,000.00	(8,983,935.00)	7,983,935.00	6,900,000.00	2,000,000.00	2,000,000.00
Net Trust Assets, Ending	\$ 19,219,296.03	\$ 544,711.43	\$ 18,674,584.60	\$ -	\$ 7,841,218.55	\$ 6,879,730.38	\$ 1,985,107.07	\$ 1,968,528.60

¹The Beneficial Environmental Projects Work Category Subaccount is not included in these financial statements. As described in the Consent Decree, Committed Funding for Beneficial Environmental Projects is allocated to the Penobscot Estuary Beneficial Environmental Projects Trust (Project Trust) until termination of the Project Trust.

²Pursuant to ¶ 19(c) of the Consent Decree, required 2022 funding in the amount of \$15,000,000 was received from Mallinckrodt in December 2022. Of the total \$15,000,000 received, the portion allocated to the Remediation Trust in the amount of \$10,350,000 was deposited into the Trust Remediation Account (General). Funds were distributed to the Administrative Account and Work Category Subaccounts after the 2023 final budgets were issued. The remaining \$4,650,000 was allocated to the Penobscot Estuary Beneficial Environmental Projects Trust.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Trust Administrative Account
Supplemental Statements of Net Trust Assets
As of March 31, 2023 and December 31, 2022

	<u>March 31, 2023</u>	<u>December 31, 2022</u>
Assets		
Cash	\$ 80,763.45	\$ 185,817.37
Due from Project Trust	115.27	2,051.10
Due from Trust Remediation Account (General) ¹	-	450,000.00
Investments, money market funds	538,129.71	85,987.31
Total Assets	<u>\$ 619,008.43</u>	<u>\$ 723,855.78</u>
Liabilities		
Accounts Payable	\$ 163,979.10	\$ 179,144.35
Total Liabilities	<u>163,979.10</u>	<u>179,144.35</u>
Net Trust Assets, Administrative	455,029.33	544,711.43
Total Liabilities & Net Trust Assets	<u>\$ 619,008.43</u>	<u>\$ 723,855.78</u>

Supplemental Statements of Changes in Net Trust Assets
For the Three Months Ended March 31, 2023 and the Year Ended December 31, 2022

	<u>Three Months Ended March 31, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (91,822.50)	\$ (260,524.68)
Total Additions to Net Trust Assets	2,140.40	3,934.51
Change in Net Trust Assets	<u>(89,682.10)</u>	<u>(256,590.17)</u>
Net Trust Assets, Administrative Beginning	544,711.43	351,301.60
Funding	-	450,000.00
Net Trust Assets, Administrative Ending	<u>\$ 455,029.33</u>	<u>\$ 544,711.43</u>

¹Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Trust Administrative Account, in the amount of \$450,000, was deposited into the Trust Remediation Account (General) and transferred into the Administrative Account after the 2023 final budgets were issued.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Trust Administrative Account
Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Three Months Ended March 31, 2023

	Three Months Ended March 31, 2023	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
1.A - Trust Management and Beneficiary Communications	\$ 48,747.85	\$ 101,000.00	\$ (52,252.15)	48.3%
1.B - Financial Affairs	33,936.33	174,000.00	(140,063.67)	19.5%
1.C - General Contracting and Procurement	599.00	21,000.00	(20,401.00)	2.9%
1.D - Insurance	-	5,000.00	(5,000.00)	0.0%
1.E - Records and Data Management	8,539.32	40,000.00	(31,460.68)	21.3%
Total Deductions from Net Trust Assets	<u>91,822.50</u>	<u>341,000.00</u>	<u>(249,177.50)</u>	26.9%
Additions to Net Trust Assets:				
Investment Income, net of expenses	2,140.40	-	2,140.40	
Total Additions to Net Trust Assets	<u>2,140.40</u>	<u>-</u>	<u>2,140.40</u>	
Change in Net Trust Assets	<u>(89,682.10)</u>	<u>\$ (341,000.00)</u>	<u>\$ 251,317.90</u>	
Net Trust Assets, Administrative Beginning	544,711.43			
Funding	-			
Net Trust Assets, Administrative Ending	<u>\$ 455,029.33</u>			

Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Year Ended December 31, 2022

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
1.A - Trust Management and Beneficiary Communications	\$ 68,794.78	\$ 74,600.00	\$ (5,805.22)	92.2%
1.B - Financial Affairs	74,263.97	87,000.00	(12,736.03)	85.4%
1.C - General Contracting and Procurement	75,050.00	82,100.00	(7,050.00)	91.4%
1.D - Insurance	18,563.93	26,000.00	(7,436.07)	71.4%
1.E - Records and Data Management	11,312.50	23,500.00	(12,187.50)	48.1%
1.F - Pre-Effective Date Setup Activities	12,539.50	13,600.00	(1,060.50)	92.2%
Total Deductions from Net Trust Assets	<u>260,524.68</u>	<u>306,800.00</u>	<u>(46,275.32)</u>	84.9%
Additions to Net Trust Assets:				
Investment Income, net of expenses	3,934.51	-	3,934.51	
Total Additions to Net Trust Assets	<u>3,934.51</u>	<u>-</u>	<u>3,934.51</u>	
Change in Net Trust Assets	<u>(256,590.17)</u>	<u>\$ (306,800.00)</u>	<u>\$ 50,209.83</u>	
Net Trust Assets, Administrative Beginning	351,301.60			
Funding	450,000.00			
Net Trust Assets, Administrative Ending	<u>\$ 544,711.43</u>			

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Trust Remediation Account (General)
Supplemental Statements of Net Trust Assets
As of March 31, 2023 and December 31, 2022

	<u>March 31, 2023</u>	<u>December 31, 2022</u>
Assets		
Cash	\$ -	\$ -
Due from Project Trust	-	-
Investments, money market funds	-	10,350,000.00
Total Assets	<u>\$ -</u>	<u>\$ 10,350,000.00</u>
Liabilities		
Accounts Payable	\$ -	\$ -
Due to (from) Inter-Trust Accounts ¹	-	10,350,000.00
Total Liabilities	-	10,350,000.00
Net Trust Assets, Remediation (General)	-	-
Total Liabilities & Net Trust Assets	<u>\$ -</u>	<u>\$ 10,350,000.00</u>

Supplemental Statements of Changes in Net Trust Assets
For the Three Months Ended March 31, 2023 and the Year Ended December 31, 2022

	<u>Three Months Ended March 31, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ -	\$ -
Total Additions to Net Trust Assets	-	-
Change in Net Trust Assets	-	-
Net Trust Assets, Remediation (General) Beginning	-	8,983,935.00
Funding	-	(8,983,935.00)
Net Trust Assets, Remediation (General) Ending	<u>\$ -</u>	<u>\$ -</u>

¹Pursuant to ¶ 19(c) of the Consent Decree, required 2022 funding in the amount of \$15,000,000 was received from Mallinckrodt in December 2022. Of the total \$15,000,000 received, the portion allocated to the Remediation Trust in the amount of \$10,350,000 was deposited into the Trust Remediation Account (General). Funds were distributed to the Administrative Account and Work Category Subaccounts after the 2023 final budgets were issued. The remaining \$4,650,000 was allocated to the Penobscot Estuary Beneficial Environmental Projects Trust.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Trust Remediation Account (General)
Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Three Months Ended March 31, 2023

	Three Months Ended March 31, 2023	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	0.0%
B - Design, Construction, and Implementation	-	-	-	0.0%
C - Community Involvement	-	-	-	0.0%
D - Database and Records Management	-	-	-	0.0%
E - Permitting and Regulatory Coordination	-	-	-	0.0%
F - Trustee Technical, Contract, and Project Management	-	-	-	0.0%
H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	-	-	-	0.0%
Additions to Net Trust Assets:				
Investment Income, net of expenses	-	-	-	
Total Additions to Net Trust Assets	-	-	-	
Change in Net Trust Assets	-	\$ -	\$ -	
Net Trust Assets, Remediation (General) Beginning	-			
Funding	-			
Net Trust Assets, Remediation (General) Ending	\$ -			

Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Year Ended December 31, 2022

	Year Ended December 31, 2022	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	0.0%
B - Design, Construction, and Implementation	-	-	-	0.0%
C - Community Involvement	-	-	-	0.0%
D - Database and Records Management	-	-	-	0.0%
E - Permitting and Regulatory Coordination	-	-	-	0.0%
F - Trustee Technical, Contract, and Project Management	-	-	-	0.0%
H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	-	-	-	0.0%
Additions to Net Trust Assets:				
Investment Income, net of expenses	-	-	-	
Total Additions to Net Trust Assets	-	-	-	
Change in Net Trust Assets	-	\$ -	\$ -	
Net Trust Assets, Remediation (General) Beginning	8,983,935.00			
Funding	(8,983,935.00)			
Net Trust Assets, Remediation (General) Ending	\$ -			

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Orrington Reach Work Category Subaccount
Supplemental Statements of Net Trust Assets
As of March 31, 2023 and December 31, 2022

	<u>March 31, 2023</u>	<u>December 31, 2022</u>
Assets		
Cash	\$ 120,109.51	\$ 264,624.00
Due from Trust Remediation Account (General) ¹	-	2,000,000.00
Investments, money market funds	7,935,619.80	5,786,714.04
Total Assets	<u>\$ 8,055,729.31</u>	<u>\$ 8,051,338.04</u>
Liabilities		
Accounts Payable	\$ 370,280.60	\$ 210,119.49
Total Liabilities	<u>370,280.60</u>	<u>210,119.49</u>
Net Trust Assets, Orrington Reach	<u>7,685,448.71</u>	<u>7,841,218.55</u>
Total Liabilities & Net Trust Assets	<u>\$ 8,055,729.31</u>	<u>\$ 8,051,338.04</u>

Supplemental Statements of Changes in Net Trust Assets
For the Three Months Ended March 31, 2023 and the Year Ended December 31, 2022

	<u>Three Months Ended March 31, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (304,675.60)	\$ (248,415.49)
Total Additions to Net Trust Assets	148,905.76	104,162.34
Change in Net Trust Assets	<u>(155,769.84)</u>	<u>(144,253.15)</u>
Net Trust Assets, Orrington Reach Beginning	7,841,218.55	1,536.70
Funding	-	7,983,935.00
Net Trust Assets, Orrington Reach Ending	<u>\$ 7,685,448.71</u>	<u>\$ 7,841,218.55</u>

¹Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Orrington Reach Work Category Subaccount, in the amount of \$2,000,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Orrington Reach Work Category Subaccount
Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Three Months Ended March 31, 2023

	Three Months Ended March 31, 2023	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
2.A - Planning, Investigation, and Studies	\$ 109,542.26	\$ 1,174,000.00	\$ (1,064,457.74)	9.3%
2.B - Design, Construction, and Implementation	52,926.81	271,000.00	(218,073.19)	19.5%
2.C - Community Involvement	5,720.91	127,000.00	(121,279.09)	4.5%
2.D - Database and Records Management	359.50	51,000.00	(50,640.50)	0.7%
2.E - Permitting and Regulatory Coordination	24,472.38	133,000.00	(108,527.62)	18.4%
2.F - Trustee Technical, Contract, and Project Management	97,795.26	368,000.00	(270,204.74)	26.6%
2.G - Monitoring and Maintenance	-	20,000.00	(20,000.00)	0.0%
2.H - Access and Property Management	13,858.48	128,000.00	(114,141.52)	10.8%
Total Deductions from Net Trust Assets	304,675.60	2,272,000.00	(1,967,324.40)	13.4%
Additions to Net Trust Assets:				
Investment Income, net of expenses	148,905.76	-	148,905.76	
Total Additions to Net Trust Assets	148,905.76	-	148,905.76	
Change in Net Trust Assets	(155,769.84)	\$ (2,272,000.00)	\$ 2,116,230.16	
Net Trust Assets, Orrington Reach Beginning	7,841,218.55			
Funding	-			
Net Trust Assets, Orrington Reach Ending	\$ 7,685,448.71			

Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Year Ended December 31, 2022

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
2.A - Planning, Investigation, and Studies	\$ 46,899.51	\$ 71,250.00	\$ (24,350.49)	65.8%
2.B - Design, Construction, and Implementation	86,229.51	96,000.00	(9,770.49)	89.8%
2.C - Community Involvement	2,925.00	20,200.00	(17,275.00)	14.5%
2.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
2.E - Permitting and Regulatory Coordination	50,107.86	71,600.00	(21,492.14)	70.0%
2.F - Trustee Technical, Contract, and Project Management	54,727.50	91,900.00	(37,172.50)	59.6%
2.H - Access and Property Management	5,991.11	20,300.00	(14,308.89)	29.5%
Total Deductions from Net Trust Assets	248,415.49	376,950.00	(128,534.51)	65.9%
Additions to Net Trust Assets:				
Investment Income, net of expenses	104,162.34	-	104,162.34	
Total Additions to Net Trust Assets	104,162.34	-	104,162.34	
Change in Net Trust Assets	(144,253.15)	\$ (376,950.00)	\$ 232,696.85	
Net Trust Assets, Orrington Reach Beginning	1,536.70			
Funding	7,983,935.00			
Net Trust Assets, Orrington Reach Ending	\$ 7,841,218.55			

See Accountant's Compilation Report

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Mobile Sediments and Surface Deposits Work Category Subaccount
Supplemental Statements of Net Trust Assets
As of March 31, 2023 and December 31, 2022

	<u>March 31, 2023</u>	<u>December 31, 2022</u>
Assets		
Cash	\$ 42,919.49	\$ 55,985.00
Due from Trust Remediation Account (General) ¹	-	5,900,000.00
Investments, money market funds	6,880,146.88	955,949.39
Total Assets	<u>\$ 6,923,066.37</u>	<u>\$ 6,911,934.39</u>
Liabilities		
Accounts Payable	\$ 144,443.49	\$ 32,204.01
Total Liabilities	<u>144,443.49</u>	<u>32,204.01</u>
Net Trust Assets, Mobile Sediments and Surface Deposits	6,778,622.88	6,879,730.38
Total Liabilities & Net Trust Assets	<u>\$ 6,923,066.37</u>	<u>\$ 6,911,934.39</u>

Supplemental Statements of Changes in Net Trust Assets
For the Three Months Ended March 31, 2023 and the Year Ended December 31, 2022

	<u>Three Months Ended March 31, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (125,304.99)	\$ (32,204.01)
Total Additions to Net Trust Assets	24,197.49	11,934.39
Change in Net Trust Assets	<u>(101,107.50)</u>	<u>(20,269.62)</u>
Net Trust Assets, Mobile Sediments and Surface Deposits Beginning	6,879,730.38	-
Funding	-	6,900,000.00
Net Trust Assets, Mobile Sediments and Surface Deposits Ending	<u>\$ 6,778,622.88</u>	<u>\$ 6,879,730.38</u>

¹Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Mobile Sediments and Surface Deposits Work Category Subaccount, in the amount of \$5,900,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Mobile Sediments and Surface Deposits Work Category Subaccount
Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Three Months Ended March 31, 2023

	Three Months Ended March 31, 2023	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
3.A - Planning, Investigation, and Studies	\$ 78,162.97	\$ 1,062,000.00	\$ (983,837.03)	7.4%
3.B - Design, Construction, and Implementation	-	-	-	0.0%
3.C - Community Involvement	7,514.87	146,000.00	(138,485.13)	5.1%
3.D - Database and Records Management	359.50	55,000.00	(54,640.50)	0.7%
3.E - Permitting and Regulatory Coordination	-	83,000.00	(83,000.00)	0.0%
3.F - Trustee Technical, Contract, and Project Management	39,267.65	298,000.00	(258,732.35)	13.2%
3.G - Monitoring and Maintenance	-	20,000.00	(20,000.00)	0.0%
3.H - Access and Property Management	-	35,000.00	(35,000.00)	0.0%
Total Deductions from Net Trust Assets	<u>125,304.99</u>	<u>1,699,000.00</u>	<u>(1,573,695.01)</u>	7.4%
Additions to Net Trust Assets:				
Investment Income, net of expenses	24,197.49	-	24,197.49	
Total Additions to Net Trust Assets	<u>24,197.49</u>	<u>-</u>	<u>24,197.49</u>	
Change in Net Trust Assets	<u>(101,107.50)</u>	<u>\$ (1,699,000.00)</u>	<u>\$ 1,597,892.50</u>	
Net Trust Assets, Mobile Sediments and Surface Deposits Beginning	6,879,730.38			
Funding	-			
Net Trust Assets, Mobile Sediments and Surface Deposits Ending	<u>\$ 6,778,622.88</u>			

Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Year Ended December 31, 2022

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
3.A - Planning, Investigation, and Studies	\$ 20,575.51	\$ 22,150.00	\$ (1,574.49)	92.9%
3.B - Design, Construction, and Implementation	-	-	-	0.0%
3.C - Community Involvement	3,070.75	30,000.00	(26,929.25)	10.2%
3.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
3.E - Permitting and Regulatory Coordination	-	-	-	0.0%
3.F - Trustee Technical, Contract, and Project Management	7,022.75	7,200.00	(177.25)	97.5%
3.H - Access and Property Management	-	4,800.00	(4,800.00)	0.0%
Total Deductions from Net Trust Assets	<u>32,204.01</u>	<u>69,850.00</u>	<u>(37,645.99)</u>	46.1%
Additions to Net Trust Assets:				
Investment Income, net of expenses	11,934.39	-	11,934.39	
Total Additions to Net Trust Assets	<u>11,934.39</u>	<u>-</u>	<u>11,934.39</u>	
Change in Net Trust Assets	<u>(20,269.62)</u>	<u>\$ (69,850.00)</u>	<u>\$ 49,580.38</u>	
Net Trust Assets, Mobile Sediments and Surface Deposits Beginning	-			
Funding	6,900,000.00			
Net Trust Assets, Mobile Sediments and Surface Deposits Ending	<u>\$ 6,879,730.38</u>			

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Orland River and East Channel Work Category Subaccount
Supplemental Statements of Net Trust Assets
As of March 31, 2023 and December 31, 2022

	<u>March 31, 2023</u>	<u>December 31, 2022</u>
Assets		
Cash	\$ 30,264.38	\$ 42,985.00
Due from Trust Remediation Account (General) ¹	-	1,000,000.00
Investments, money market funds	1,981,068.52	969,005.19
Total Assets	<u>\$ 2,011,332.90</u>	<u>\$ 2,011,990.19</u>
Liabilities		
Accounts Payable	\$ 49,749.14	\$ 26,883.12
Total Liabilities	<u>49,749.14</u>	<u>26,883.12</u>
Net Trust Assets, Orland River and East Channel	<u>1,961,583.76</u>	<u>1,985,107.07</u>
Total Liabilities & Net Trust Assets	<u>\$ 2,011,332.90</u>	<u>\$ 2,011,990.19</u>

Supplemental Statements of Changes in Net Trust Assets
For the Three Months Ended March 31, 2023 and the Year Ended December 31, 2022

	<u>Three Months Ended March 31, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (35,586.64)	\$ (26,883.12)
Total Additions to Net Trust Assets	<u>12,063.33</u>	<u>11,990.19</u>
Change in Net Trust Assets	(23,523.31)	(14,892.93)
Net Trust Assets, Orland River and East Channel Beginning	1,985,107.07	-
Funding	-	2,000,000.00
Net Trust Assets, Orland River and East Channel Ending	<u>\$ 1,961,583.76</u>	<u>\$ 1,985,107.07</u>

¹Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Orland River and East Channel Work Category Subaccount, in the amount of \$1,000,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Orland River and East Channel Work Category Subaccount
Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Three Months Ended March 31, 2023

	Three Months Ended March 31, 2023	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
4.A - Planning, Investigation, and Studies	\$ 13,733.98	\$ 473,000.00	\$ (459,266.02)	2.9%
4.B - Design, Construction, and Implementation	-	-	-	0.0%
4.C - Community Involvement	3,339.94	81,000.00	(77,660.06)	4.1%
4.D - Database and Records Management	247.00	45,000.00	(44,753.00)	0.5%
4.E - Permitting and Regulatory Coordination	-	40,000.00	(40,000.00)	0.0%
4.F - Trustee Technical, Contract, and Project Management	18,265.72	147,000.00	(128,734.28)	12.4%
4.G - Monitoring and Maintenance	-	20,000.00	(20,000.00)	0.0%
4.H - Access and Property Management	-	23,000.00	(23,000.00)	0.0%
Total Deductions from Net Trust Assets	<u>35,586.64</u>	<u>829,000.00</u>	<u>(793,413.36)</u>	<u>4.3%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	12,063.33	-	12,063.33	
Total Additions to Net Trust Assets	<u>12,063.33</u>	<u>-</u>	<u>12,063.33</u>	
Change in Net Trust Assets	<u>(23,523.31)</u>	<u>\$ (829,000.00)</u>	<u>\$ 805,476.69</u>	
Net Trust Assets, Orland River and East Channel Beginning	1,985,107.07			
Funding	-			
Net Trust Assets, Orland River and East Channel Ending	<u>\$ 1,961,583.76</u>			

Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Year Ended December 31, 2022

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
4.A - Planning, Investigation, and Studies	\$ 16,158.12	\$ 22,150.00	\$ (5,991.88)	72.9%
4.B - Design, Construction, and Implementation	-	-	-	0.0%
4.C - Community Involvement	2,108.00	13,700.00	(11,592.00)	15.4%
4.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
4.E - Permitting and Regulatory Coordination	-	-	-	0.0%
4.F - Trustee Technical, Contract, and Project Management	7,082.00	7,200.00	(118.00)	98.4%
4.H - Access and Property Management	-	4,800.00	(4,800.00)	0.0%
Total Deductions from Net Trust Assets	<u>26,883.12</u>	<u>53,550.00</u>	<u>(26,666.88)</u>	<u>50.2%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	11,990.19	-	11,990.19	
Total Additions to Net Trust Assets	<u>11,990.19</u>	<u>-</u>	<u>11,990.19</u>	
Change in Net Trust Assets	<u>(14,892.93)</u>	<u>\$ (53,550.00)</u>	<u>\$ 38,657.07</u>	
Net Trust Assets, Orland River and East Channel Beginning	-			
Funding	2,000,000.00			
Net Trust Assets, Orland River and East Channel Ending	<u>\$ 1,985,107.07</u>			

See Accountant's Compilation Report

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Long-Term Monitoring Work Category Subaccount
Supplemental Statements of Net Trust Assets
As of March 31, 2023 and December 31, 2022

	<u>March 31, 2023</u>	<u>December 31, 2022</u>
Assets		
Cash	\$ 26,656.50	\$ 50,985.00
Due from Trust Remediation Account (General) ¹	-	1,000,000.00
Investments, money market funds	1,972,954.91	960,970.85
Total Assets	<u>\$ 1,999,611.41</u>	<u>\$ 2,011,955.85</u>
Liabilities		
Accounts Payable	\$ 139,275.72	\$ 43,427.25
Total Liabilities	<u>139,275.72</u>	<u>43,427.25</u>
Net Trust Assets, Long-Term Monitoring	<u>1,860,335.69</u>	<u>1,968,528.60</u>
Total Liabilities & Net Trust Assets	<u>\$ 1,999,611.41</u>	<u>\$ 2,011,955.85</u>

Supplemental Statements of Changes in Net Trust Assets
For the Three Months Ended March 31, 2023 and the Year Ended December 31, 2022

	<u>Three Months Ended March 31, 2023</u>	<u>Year Ended December 31, 2022</u>
Total Deductions from Net Trust Assets	\$ (120,176.97)	\$ (43,427.25)
Total Additions to Net Trust Assets	11,984.06	11,955.85
Change in Net Trust Assets	<u>(108,192.91)</u>	<u>(31,471.40)</u>
Net Trust Assets, Long-Term Monitoring Beginning	1,968,528.60	-
Funding	-	2,000,000.00
Net Trust Assets, Long-Term Monitoring Ending	<u>\$ 1,860,335.69</u>	<u>\$ 1,968,528.60</u>

¹Pursuant to ¶ 19(c) of the Consent Decree, 2022 funding was received from Mallinckrodt in December 2022. The required 2022 funding for the Long-Term Monitoring Work Category Subaccount, in the amount of \$1,000,000, was deposited into the Trust Remediation Account (General) and transferred into the Subaccount after the 2023 final budgets were issued.

Penobscot Estuary Mercury Remediation Trust (Remediation Trust)
Long-Term Monitoring Work Category Subaccount
Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Three Months Ended March 31, 2023

	Three Months Ended March 31, 2023	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
6.A - Planning, Investigation, and Studies	\$ 21,296.50	\$ 1,036,000.00	\$ (1,014,703.50)	2.1%
6.B - Design, Construction, and Implementation	-	-	-	0.0%
6.C - Community Involvement	3,219.98	14,000.00	(10,780.02)	23.0%
6.D - Database and Records Management	706.50	30,000.00	(29,293.50)	2.4%
6.E - Permitting and Regulatory Coordination	9,811.50	15,000.00	(5,188.50)	65.4%
6.F - Trustee Technical, Contract, and Project Management	73,543.17	132,000.00	(58,456.83)	55.7%
6.G - Monitoring and Maintenance	-	20,000.00	(20,000.00)	0.0%
6.H - Access and Property Management	11,599.32	48,000.00	(36,400.68)	24.2%
Total Deductions from Net Trust Assets	120,176.97	1,295,000.00	(1,174,823.03)	9.3%
Additions to Net Trust Assets:				
Investment Income, net of expenses	11,984.06	-	11,984.06	
Total Additions to Net Trust Assets	11,984.06	-	11,984.06	
Change in Net Trust Assets	(108,192.91)	\$ (1,295,000.00)	\$ 1,186,807.09	
Net Trust Assets, Long-Term Monitoring Beginning	1,968,528.60			
Funding	-			
Net Trust Assets, Long-Term Monitoring Ending	\$ 1,860,335.69			

Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual
For the Year Ended December 31, 2022

	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
6.A - Planning, Investigation, and Studies	\$ 26,536.00	\$ 27,550.00	\$ (1,014.00)	96.3%
6.B - Design, Construction, and Implementation	-	-	-	0.0%
6.C - Community Involvement	1,302.25	4,000.00	(2,697.75)	32.6%
6.D - Database and Records Management	1,535.00	5,700.00	(4,165.00)	26.9%
6.E - Permitting and Regulatory Coordination	1,087.50	12,300.00	(11,212.50)	8.8%
6.F - Trustee Technical, Contract, and Project Management	12,966.50	14,300.00	(1,333.50)	90.7%
6.H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	43,427.25	63,850.00	(20,422.75)	68.0%
Additions to Net Trust Assets:				
Investment Income, net of expenses	11,955.85	-	11,955.85	
Total Additions to Net Trust Assets	11,955.85	-	11,955.85	
Change in Net Trust Assets	(31,471.40)	\$ (63,850.00)	\$ 32,378.60	
Net Trust Assets, Long-Term Monitoring Beginning	-			
Funding	2,000,000.00			
Net Trust Assets, Long-Term Monitoring Ending	\$ 1,968,528.60			

See Accountant's Compilation Report

VIII. Appendix

Weblink to the Previous Quarterly Progress Report

The Quarterly Progress Report for the previous Reporting Period can be found at the following hyperlink:

[Quarterly Progress Report for the Fourth Quarter of 2022](#)