

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 FOURTH QUARTER OF 2022  
BY GREENFIELD PENOBSCOT REMEDIATION TRUST LLC, TRUSTEE  
FOR PENOBSCOT ESTUARY MERCURY REMEDIATION TRUST**

Greenfield Penobscot Estuary Mercury 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 Fourth Quarter of 2022. This report is submitted in accordance with the Consent Decree in the above-captioned case (ECF 1187) and covers the period from March 31, 2021 through December 21, 2022.

Respectfully,

GREENFIELD PENOBSCOT ESTUARY  
REMEDICATION TRUST LLC, TRUSTEE

By: /s/ Anna Grace  
Senior Counsel

March 31, 2023

# QUARTERLY PROGRESS REPORT FOR THE FOURTH QUARTER 2022

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



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**QUARTERLY PROGRESS REPORT FOR FOURTH QUARTER 2022  
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 Fourth Quarter of 2022 (4Q22 Progress Report). The Trustee prepared this 4Q22 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 progress reports describing progress to date toward fulfilling the obligations of the Remediation Trust or the Trustee under the Consent Decree. This 4Q22 Progress Report is the first Quarterly Progress Report prepared and submitted by the Trustee.

On March 19, 2021, the Parties<sup>1</sup> 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). 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 (ECF No. 1180) and 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. (ECF 1187.)

**B. Report Contents and Structure**

The Consent Decree requires the Trustee to submit to the Beneficiaries and file with the Court a written report 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

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<sup>1</sup> 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.

Paragraph 25(c) of the Statement of Work requires each Quarterly Progress Report to be a standalone document that summarizes the current status of the Work. Each Quarterly Progress Report may be structured as an iterative revision of the previous report, with substantial changes or additions clearly marked to allow readers to easily identify what has changed. 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 4Q22 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 in each of the Work Categories described in Paragraphs 10, 11, 12, and 14 of the Consent Decree.

Parts A through E of Section II include the required information applicable to the Work Categories in the following sequence: (i) actions taken toward achieving compliance with the Consent Decree; (ii) key results of sampling, tests, and all other data generated or received by the Trustee or its contractors; (iii) a list and brief description of Deliverables submitted to the Beneficiaries; and (iv) a description of Work activities planned during the following four months.

- 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

starting with the subject quarter. Section III will also present information on 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 (CIP)

Section IV describes activities undertaken in support of the CIP during the Reporting Period and activities planned for the following four months.

- 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.

### **C. Period Covered by the 4Q22 Progress Report**

As required by Paragraph 38(b) of the Consent Decree, the 4Q22 Progress Report describes the cumulative actions taken by the Remediation Trust and the Trustee in the performance of the duties set out in the Consent Decree. For purposes of this 4Q22 Progress Report, the period covered is March 30, 2021 through December 31, 2022 (the Reporting Period). More specifically, because the Remediation Trust was created and funded before the Court entered the Consent Decree, the 4Q22 Progress Report describes actions taken by the Remediation Trust and the Trustee not only during the most recent calendar quarter, but also during the period beginning March 30, 2021 (when the Remediation Trust was created) through October 11, 2022 (when the Court entered the Consent Decree).



## II. Summary of Remediation Work Progress

Section II of the 4Q22 Progress Report provides a summary of the Remediation Trust's and the Trustee's cumulative actions taken in the 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.<sup>2</sup> 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.<sup>3</sup> 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.

Consistent with Paragraph 25(b)(i-iv) of the Statement of Work, this Section II of the 4Q22 Progress Report provides the following information concerning remediation-related Work: (i) a summary of actions taken toward achieving compliance with the Consent Decree; (ii) a summary of key results of sampling, tests, and all other data received or generated by the Trustee and its contractors; (iii) a list and brief description of all Deliverables the Trustee submitted to the Beneficiaries; and (iv) a description of all activities relating to the Work that are scheduled for the next four months. For ease of review, this information is presented in five Parts. The first Part covers Work that spans the entire Site and relates to all Work Categories. The remaining Parts cover activities performed within each separate Work Category.

### A. All Work Categories

This Part II.A describes Work performed by the Remediation Trust that relates to all Work Categories and that benefits and applies to the entire Site compared to Work performed in connection with each of the separate Work Categories described in Paragraphs 10, 11, 12, and 14 of the Consent Decree (i.e., Orrington Reach, Mobile Sediments and Surface Deposits, the Orland River and East Channel around Verona Island, and Long-Term Monitoring). 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 to and paid from the individual Work Category Subaccounts in accordance with the funding allocations specified in the Consent Decree.

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<sup>2</sup> Each of the Work Categories described in Paragraphs 10, 11, 12, and 14 are also referred to as a "Reach," or "defined portion or component of the Site subject to the remediation activities" required under the Consent Decree.

<sup>3</sup> Activities undertaken to comply with requirements related to the Beneficial Environmental Projects Work Category are described in the Fourth Quarter 2022 Progress Report submitted by the Trustee for the Penobscot River 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.

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

a) Contracting and Project Management.

As provided in Paragraph 22(b) of the Consent Decree, Paragraphs 37 and 38 of the Statement of Work, and Section 2.2.1 of the Remediation Trust Agreement, the Remediation Trust negotiated and entered into separate contracts with two environmental and engineering firms (the Contractors) to assist the Remediation Trust in carrying out the purposes of the Consent Decree, including the performance of various aspects of the Work. The Remediation Trust entered into such contracts after providing the Beneficiaries with the opportunity to comment on or object to its standard form of contract terms and the retention of each Contractor, as required by Paragraph 39 of the Consent Decree, Paragraphs 37 and 38 of the Statement of Work, and Section 4.1.2 of the Remediation Trust Agreement. The Remediation Trust authorized each Contractor's specific scope(s) of work, delivery schedules, and budgets, and managed the Contractors' activities, including: (i) review of technical plans and deliverables; (ii) coordination of delivery teams and Work schedule; (iii) oversight and control of costs; and (iv) ensuring Work is performed in compliance with all contract terms, Work authorizations, and Consent Decree requirements.

b) Preliminary Planning.

The Remediation Trust and the Trustee initiated planning activities to: (i) identify and prioritize critical path and long lead-time Work (i.e., access agreements and permits); (ii) support preparation of the 2023 Annual Work Plan, Budgets, and Cash Flow Projections pursuant to Paragraphs 34 and 35 of the Consent Decree; and (iii) develop the Milestone Work Schedule, including sequencing the Work. On February 8, 2022 and December 19, 2022, the Trustee met with representatives from the Maine Department of Environmental Protection to provide an overview of the Remediation Trust and discuss the anticipated permitting requirements related to the remediation Work required under the Consent Decree.

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

During the Reporting Period, the Trustee submitted no Deliverables to the Beneficiaries applicable to all Work Categories.

**4. Work Scheduled for the Period from January 1, 2023 through April 30, 2023**

a) Site-Wide Pre-Design Investigations.

The Remediation Trust will begin preparation of a Bathymetric and Lidar<sup>4</sup> Survey Work Plan 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).

b) Supporting Deliverables.

Paragraph 31 of the Statement of Work requires the Remediation Trust to prepare various Supporting Deliverables to support Site-wide investigation and monitoring activities, including a Health and Safety Plan (HASP), an Emergency Response Plan (ERP), a Field Sampling Plan (FSP), and a Quality Assurance Project Plan (QAPP). The Remediation Trust expects to submit these plans to the Beneficiaries for comment or objection in accordance with Paragraph 27 of the Statement of Work during the first four months 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 (TLC) 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.

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

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

a) Feasibility.

The Consent Decree includes various contingent requirements depending on whether an aspect of the Work is Feasible. More specifically, under Paragraph 10(a), if the Work required under the Orrington Reach Work Category is not Feasible, the funding allocated to that Work Category will be used to supplement funding for Work in other Work Categories, as described in Paragraph 17 of the Consent Decree. Determinations of feasibility are made by the Trustee. Based on existing information, during the Reporting Period the Trustee identified key factors likely to determine whether the Orrington Reach TLC is Feasible, as further described below, including: (i) the need for access to  $\pm 100$  separately owned parcels; (ii) permitting requirements; and (iii) various regulatory and weather-related constraints on the time periods when Work can be performed on the River.

b) Access Requirements.

The Remediation Trust identified  $\pm 50$  individual parcels (and associated landowners) adjacent to intertidal flat areas where sediment samples need to be collected to support TLC design and where the TLC may eventually be placed. Access to an additional  $\pm 50$  parcels adjacent to intertidal flat areas is expected to be required for additional placement locations for the TLC. The Remediation Trust performed preliminary activities related to securing access required to conduct such sampling and TLC-related Work.

c) Thin Layer Cap Design.

As required by Paragraph 5 of the Statement of Work, the Remediation Trust prepared the draft TLC Basis of Design, which identifies the objectives, requirements, and performance criteria for the Orrington Reach TLC. The Basis of Design will be presented to the Beneficiaries as part of the TLC Design Work Plan developed in 2023.

d) Preliminary Investigation Planning.

The Remediation Trust reviewed existing information, including information from the Phase I and II Studies, and the Phase III Engineering Study, to identify critical data gaps that must be addressed for TLC design and permitting.

e) Permitting.

The Remediation Trust identified multiple federal, state, and local permits needed to construct the TLC, including permits needed to comply with the Maine

Natural Resource Protection Act (NRPA), and related issues that could determine whether TLC implementation is Feasible including: (i) the potential need to first dredge  $\pm 130$  acres of intertidal flats prior to placement of the TLC to avoid increasing the elevation of intertidal areas; and (ii) constraints imposed by seasonal in-water work windows. For example, regulatory requirements to protect fish habitat limit certain types of work in the Penobscot River to the period between November and April. As another example, ice in the Penobscot River typically prevents in-water work between December and March.

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

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

## **3. Deliverables Submitted to Beneficiaries for the Orrington Reach**

During the Reporting Period, the Trustee submitted no Deliverables to the Beneficiaries for the Orrington Reach Work Category.

## **4. Work Scheduled for the Period from January 1, 2023 to April 30, 2023**

### **a) River Flow Velocity.**

The Remediation Trust will prepare a River Flow Velocity Monitoring Work Plan to collect river flow data during the spring freshet. 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/or evaluate: (i) lower shear 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. Instrumentation will be deployed in March and recovered between May and June to capture pre- and post-freshet fluctuations in velocity. The River Flow Velocity Monitoring Work Plan will be prepared in accordance with Paragraph 6(a) of the Statement of Work. As required by Paragraphs 6(a), 27, and 30 of the Statement of Work, draft and final copies of the River Flow Velocity Monitoring Work Plan will be submitted to the Beneficiaries for comment or objection.

### **b) Orrington Reach TLC Design Work Plan.**

As required by Paragraph 5 of the Statement of Work, the Remediation Trust will initiate preparation of a draft work plan for the design of the TLC (the TLC Design

Work Plan) to be submitted to the Beneficiaries for comment or objection. The draft TLC Design Work Plan will summarize information on existing conditions, incorporate the results of the Orrington Reach Basis of Design started in 2022, and include the rationale for the following major TLC Design Work Plan elements:

- Sediment Investigation. Based on a review of existing data, the Remediation Trust has determined that additional sediment data is needed to support TLC design and permitting, including additional mercury concentration data needed to define the area of the Orrington Reach to be capped. Sediment samples will also be needed to analyze geotechnical properties for load bearing evaluations and other critical design parameters. A Pre-Design Sediment Investigation Work Plan will be developed, as described in II.B(4)(c), below.
- Hydrodynamic Modeling. Based on the bathymetric, 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 (see II.A(4)(a) and II.B(4)(a), above).
- CapSim Modeling. Based on the results of Sediment 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 evaluate cap thickness and composition needed to achieve the targeted mercury concentrations that are protective of human health and the environment.
- 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.

c) Sediment Investigation Work Plan.

To support TLC design, the Remediation Trust will initiate preparation of a Sediment Investigation Work Plan to characterize the extent of mercury contamination in intertidal flat sediments needed to: (1) refine areas for placement of the TLC and (2) analyze geotechnical parameters and other properties required to select TLC materials and placement methods. The Sediment Investigation Work Plan will include a description of: (i) the number, location, and depth(s) of sampling; (ii) sample collection methodologies; and (iii) analytical (laboratory) protocols. For cost and delivery efficiency, Orrington Reach investigations will be coordinated with investigations



required for the Mobile Sediments and Surface Deposits, Orland River and East Channel around Verona Island, and Long-Term Monitoring Work Categories.

d) Access Requirements and Plans.

The Remediation Trust will seek permission from owners of approximately 50 properties in Orrington, Bucksport, and Winterport to collect sediment samples from intertidal flat areas and for TLC placement, and will also seek permission at a future time from owners of approximately 50 additional properties for TLC placement. The Remediation Trust will draft a form of access agreement (for Beneficiary comment or objection) with accompanying information, including a fact sheet, explaining the reason for seeking landowner access. The Remediation Trust plans to meet with representatives from the Towns of Orrington, Bucksport, Winterport, and Orland to coordinate landowner outreach.

e) Permitting and Regulatory Communication.

The Remediation Trust will continue permit planning, scoping, and scheduling, including by initiating discussions with key regulatory agencies to clarify permit requirements and schedules. Key regulatory agencies include the Maine Department of Environmental Protection (DEP), Maine Department of Inland Fisheries and Wildlife (DIFW), Maine Department of Marine Resources (DMR), U.S. Army Corps of Engineers (USACE), U.S. Fish and Wildlife Service (USFWS), and National Oceanic and Atmospheric Administration (NOAA) Fisheries.

### **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 the Mobile Sediments and Surface Deposits**

The Remediation Trust reviewed existing information, including information from the Phase I and II Studies, and the Phase III Engineering Study, to identify key

data gaps for future initiation of preliminary design and permitting for the Mobile Sediments and Surface Deposits Work Category.

**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 January 1, 2023 to April 30, 2023 for the Mobile Sediments and Surface Deposits**

a) Preliminary Design Work Plan.

As required by Paragraph 5 of the Statement of Work, the Remediation Trust will initiate preparation of a Preliminary Mobile Sediments and Surface Deposits 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.

b) Pre-Design Investigation Planning.

Based on its review of the Phase I and II Studies and the Phase III Engineering Study, the Remediation Trust will identify information needed to support remedy design and permitting and propose investigations to address key gaps in the existing data set. The scope of data collection will build on information presented in the Phase III Engineering Report and will be coordinated with the Orrington Reach and the Orland River and East Channel investigations to optimize overall benefits derived 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 in 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**

The Remediation Trust reviewed existing information, including information from the Phase I and II Studies, and the Phase III Engineering Study, to identify key data gaps to support the identification and evaluation of potential remedies for the Orland River and East Channel.

##### **2. Summary of Sampling, Testing, and Data for Orland River and East Channel**

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 Work Category.

##### **3. Deliverables Submitted to Beneficiaries for Orland River and East Channel**

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

##### **4. Work Scheduled for the Period from January 1, 2023 to April 30, 2023**

During the first four months of 2023, the Remediation Trust plans to review the conceptual site model and identify key data gaps to support remedy evaluations for the Orland River and East Channel around Verona Island. This information will be incorporated into the Orrington Reach and Mobile Sediments and Surface Deposit pre-design investigations.

#### **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) Draft 2023 Long-Term Monitoring Plan.

The Remediation Trust prepared the Draft 2023 Long-Term Monitoring Plan to ensure triennial monitoring of biota (avian, fish, and worms), sediment, and surface water in 2023 (previously performed in 2017 and 2020). The Draft 2023 Long-Term Monitoring Plan sets forth the scope and schedule for sampling consistent with the Court-approved 2020 Long-Term Monitoring Plan for comparability and consistency with past data.

b) Preliminary Access Planning.

The Remediation Trust identified the properties that require access agreements to allow collection of samples at the locations identified in the Draft 2023 Long-Term Monitoring Plan.

c) Permit Planning.

The Remediation Trust must secure permits to sample certain biota to perform Long-Term Monitoring. Consistent with Paragraph 35 in the Statement of Work, the Remediation Trust will be the applicant for all permits except permits required by the Maine Department of Marine Resources (Special License) and the U.S. Geological Survey (Federal Bird Banding Permit) that must be secured by the individual(s) conducting the permitted activity and that must name such individual(s) on the license or permit.

**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 the requirements described in Paragraphs 18, 27, and 31 of the Statement of Work, on December 13, 2022, the Trustee submitted the Draft 2023 Long-Term Monitoring Plan to the Beneficiaries for comment or objection.

**4. Work Scheduled for the Period from January 1, 2023 to April 30, 2023 for Long-Term Monitoring**

a) Final 2023 Long-Term Monitoring Plan.

The Remediation Trust will respond to comments from the Beneficiaries on the Draft 2023 Long-Term Monitoring Plan, and, as appropriate, incorporate responses to comments into the Final 2023 Long-Term Monitoring Plan, which will include sampling methodologies and incorporate the applicable Supporting Deliverables.

b) Permitting.

The Remediation Trust will submit applications for biota sampling permits from the appropriate permitting agencies, including: (i) a Federal Migratory Bird Scientific Collecting Permit from the U.S. Fish and Wildlife Service (USFWS); (ii) Educational and Scientific Collection Permit from the Maine Department of Inland Fisheries and Wildlife (DIFW); and (iii) a Scientific Collectors Permit application from DIFW. Additionally, the individuals who will be named on a permit or license must apply 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).

c) Access Agreements.

The Remediation Trust will initiate the actions required to seek permission from approximately 50 landowners to access the sampling locations identified in the 2023 Long-Term Monitoring Plan (including four properties owned by the State of Maine).

**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. Fourth Quarter 2022 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 fourth quarter of 2022. 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 4Q22 Progress Report was prepared and will be updated in future Quarterly Progress Reports to add new information, reflect progress on the Work, and show any material adjustments to the schedule. Milestone dates for key submittals and specific Work completion targets will be added in the future as appropriate.

#### **B. Anticipated Delays**

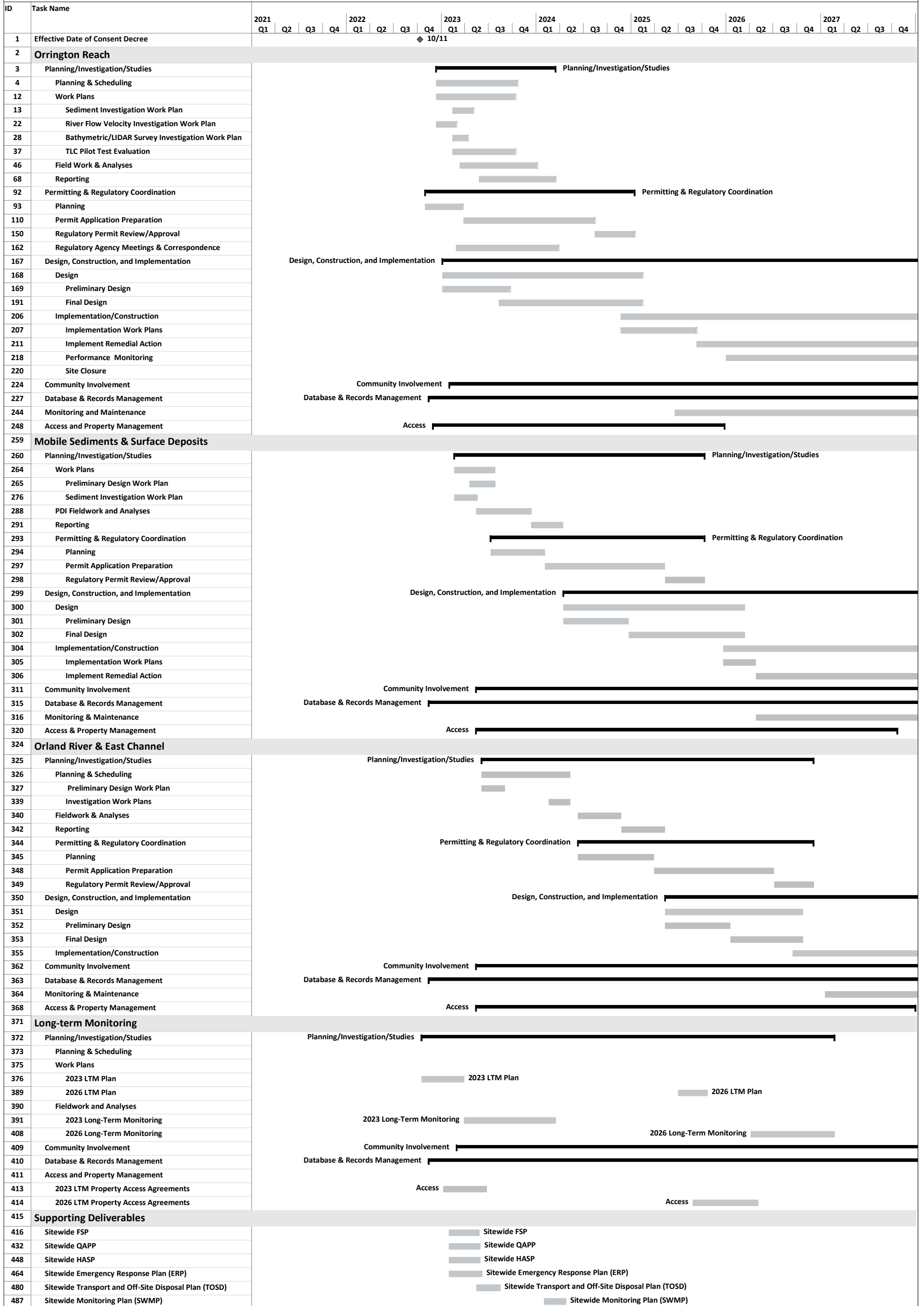
There were no delays encountered during the Reporting Period that may affect the future schedule for implementation of the Work. The dates and timeframes shown in the Milestone Work Schedule may be affected by several factors that the Remediation Trust or the Trustee will endeavor to anticipate but cannot control. These factors include: (i) weather and seasonal fluctuations, which may affect field investigations, LTM 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 Schedule, the Trustee will notify the Beneficiaries and update the Milestone Schedule.

#### **C. Percentage of Completion for Key Activities**

As of December 31, 2022, the 2023 Long-Term Monitoring Plan was 90% complete and the Orrington Reach TLC Design Work Plan was 15% complete.

*[Remainder of page intentionally left blank.]*

Figure 3.1 Anticipated Milestone Schedule  
 Penobscot Estuary Mercury Remediation Trust  
 Greenfield Penobscot Estuary Remediation Trust LLC, Trustee  
 4Q22 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 4Q22 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 community involvement activities 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 Website**

Consistent with Paragraph 22(a) of the Statement of Work, the Trustee is required to maintain a publicly available website. The Trustee is also required to post on the website copies of all final work plans, reports, schedules, and other Deliverables developed by the Remediation Trust or the Trustee. In December of 2022, the Beneficiaries transferred to the Trustee the ownership of both the website developed by the Parties prior to the Court's entry of the Consent Decree and the website domain. Thereafter, the Trustee assumed responsibility for and ownership of the website and its domain ([www.penobscotrивerremediation.com](http://www.penobscotrивerremediation.com)).

###### **2. Community Involvement Coordinator**

Consistent with Paragraph 24 of the Statement of Work, which requires that the Trustee designate a Community Involvement Coordinator (CIC), the Trustee drafted the CIC job description for advertising. Pending retention of a Maine-based CIC, the Trustee designated its Director of Communications as Interim CIC until a Maine-based CIC is hired.

##### **B. Community Involvement Activities for the Period from January 1, 2023 to April 30, 2023**

The Trustee plans to perform the following activities during the first four months of 2023 in support of community involvement activities and other community engagement efforts.

###### **1. Remediation Trust and Project Trust Website**

The Trustee will update the website at [www.penobscotrивerremediation.com](http://www.penobscotrивerremediation.com) to reflect Work progress, as appropriate, and to publish Deliverables and other materials as required by the Consent Decree.

## **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 will 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 requesting access for long-term monitoring and investigations planned for 2023.

## **3. Preparation of Materials for Dissemination to Public**

The Trustee will prepare fact sheets to introduce the Remediation Trust, describe certain sampling work activities to be performed in 2023, and support communication with landowners and residents regarding access to intertidal flats for sampling. Consistent with Paragraph 23 of the Statement of Work, the Trustee will provide the Beneficiaries with prior notice of proposed materials for public dissemination.

## **4. Community Involvement Coordinator (CIC)**

The Trustee will advertise a CIC position to hire a Maine-based candidate with experience managing public participation projects and community involvement activities. The ideal CIC candidate would be familiar with the communities surrounding the Penobscot River Estuary and have a track record of building public awareness of and support for environmental or other large projects of public interest in Maine.

## **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 evaluated the project database structure needed for efficient, cost-effective compliance with the requirements of Paragraph 26 of the Statement of Work while meeting Remediation Trust and Trustee user needs. Based on its analysis, 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 will 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 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. Updates to Project Database for the Period January 1, 2023 to April 30, 2023**

The Data Hosting Platform will 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 4Q22 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 January 1, 2023 to April 30, 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 fifteen meetings with Beneficiary representatives. These meetings were conducted primarily via videoconference. The purposes of these meetings included: (i) providing updates on the status of the Work; (ii) reviewing various financial matters, such as budgets, forecasts, investment policy, third-party accountants, and invoicing; and (iii) consulting on a variety of administrative and legal matters including insurance, third-party contracts, Beneficiary communications, Consent Decree interpretation, and the Court process, including the fairness hearing, described below. A list of meetings with the Beneficiaries, including a brief description of the purpose or subject matter of each meeting, is set out in Table 6-1.

b) Other Events.

The Court held a three-day fairness hearing in Bangor, Maine, to hear testimony regarding whether the proposed settlement as set forth in the proposed consent decree was fair, reasonable, and in the public interest. The Court received comments directly from members of the public about the proposed settlement. The Court also heard testimony from the Parties and their experts. At the Beneficiaries' request, Cynthia Brooks, President of Greenfield Environmental Trust Group, Inc. (Greenfield), appeared at the fairness hearing to provide testimony concerning the Trustee's role in carrying out the purposes of the proposed consent decree and Greenfield's experience serving as a court-appointed trustee for other environmental response trusts. Also in October of 2021, the Trustee participated in a boat tour of the Penobscot River Estuary with representatives of the Beneficiaries. These events are included in Table 6-1.

c) Written Beneficiary Communications.

Paragraph 27 of the Statement of Work requires the Trustee to submit draft and final copies of Deliverables to the Beneficiaries as required by the Consent Decree and the Statement of Work. The Consent Decree and the Statement of Work include additional specific requirements concerning the submission of various notices and other documents to the Beneficiaries. During the Reporting Period, in compliance with these requirements, the Trustee submitted various required Deliverables and other documents to the Beneficiaries by electronic mail. This included submissions and consultations to provide opportunity for Beneficiary comment or objection within the prescribed timeframes set out in the Consent Decree, the Remediation Trust Agreement, and the Statement of Work. A list of all such notifications, consultations, and submittals

to the Beneficiaries during the Reporting Period is included in Table 6-2.<sup>5</sup> 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.

d) 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.

<b>Table 6-1 Beneficiary Meetings during the Reporting Period</b>	
<b>Date</b>	<b>Purpose of Meeting</b>
June 23, 2021	Remediation Trust Technical Briefing
July 16, 2021	Remediation Trust Technical Briefing
August 19, 2021	Remediation Trust Preliminary Budget Review and Pre-Effective Date Activities
September 23, 2021	Remediation Trust Update and Discuss Fairness Hearing
September 30, 2021	Remediation Trust Update and Discuss Fairness Hearing
October 2, 2021	Penobscot River Boat Tour
October 3, 2021	Discuss Fairness Hearing
October 4, 2021	Testimony at Fairness Hearing
November 9, 2021	Remediation Trust Updates Regarding Remediation Work and Administrative Duties
January 18, 2022	Remediation Trust Updates Regarding Work and Pre-Effective Date Budgets
March 14, 2022	Remediation Trust Update Regarding Work
April 20, 2022	Review Investment Strategy
May 4, 2022	Follow-up Review Investment Strategy and Discuss Form of Master Professional Service Agreements
October 26, 2022	Remediation Trust Update Regarding Work and Legal/Financial Affairs Review
December 14, 2022	Remediation Trust Update Regarding Work and Draft 2023 Budgets, Work Plans, Cash Flow Projections

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.

<sup>5</sup> Additional communications between the Trustee and the Beneficiaries, including follow-up correspondence and responses to Beneficiary comments, are not included in Table 6-2.

<b>Table 6-2 – Beneficiary Notification, Consultation, or Submittal During Reporting Period</b>	
<b>Date</b>	<b>Brief Description and Reference to Consent Decree Requirement</b>
April 3, 2021	Notice and Opportunity to Comment or Object to Proposed Selection Process for Investment Advisor and Asset Custodian
April 8, 2021	Notice and Opportunity to Comment or Object to Retention of Investment Advisor and Asset Custodian (Trust Agreement, § 4.4)
April 16, 2021	Transmittal of IRS Form W-9 and Request for Taxpayer Identification Number
July 15, 2021	Notice and Opportunity to Comment or Object to 2021 Pre-Consent Decree Budgets and Activities (Trust Agreement, §§ 2.4.2 and 3.2.4)
October 10, 2021	Notice and Opportunity to Comment or Object to Use of Maine-Based Bank (Trust Agreement, § 3.4)
January 12, 2022	Notice and Opportunity to Comment on the Standard Contracting Terms and Conditions (Master Professional Service Agreement) (Statement of Work, ¶ 38)
January 12, 2022	Notice and Opportunity to Comment or Object to Retention of Third-Party Contractors (Consent Decree, ¶ 39; Statement of Work, ¶ 37; and Trust Agreement, §§ 4.1.2 and 4.4)
January 23, 2022	Notice and Opportunity to Comment or Object to 2022 First Quarter Pre-Consent Decree Budgets and Activities (Trust Agreement, §§ 2.4.2 and 3.2.4)
January 23, 2022	Notice and Opportunity to Comment or Object to Retention of Legal Counsel (Trust Agreement, § 4.4)
February 1, 2022	Notice and Opportunity to Comment on Proposed Presentation to Maine Department of Environmental Protection
April 4, 2022	Notice and Opportunity to Comment on Standard Contracting Terms and Conditions (Revised Master Professional Service Agreement) (Statement of Work, ¶ 38)
April 19, 2022	Notice and Opportunity to Comment on Insurance Procurement (Consent Decree, ¶ 47; Statement of Work, ¶ 39; and Trust Agreement, § 4.13)
April 19, 2022	Notice and Opportunity to Comment or Object to Retention of Risk Management Consultant (Trust Agreement, § 4.4)
May 13, 2022	Notice and Opportunity to Comment or Object to 2022 Annual Pre-Consent Decree Budgets and Activities (Trust Agreement, §§ 2.4.2 and 3.2.4)
June 30, 2022	Notice and Opportunity to Comment or Object to Trustee Invoices for the Period March 31, 2021 to March 31, 2022 (Trust Agreement, § 3.2.4)

<b>Table 6-2 – Beneficiary Notification, Consultation, or Submittal During Reporting Period</b>	
<b>Date</b>	<b>Brief Description and Reference to Consent Decree Requirement</b>
September 26, 2022	Notice and Opportunity to Comment or Object to Retention of Professional Accounting Firm (Remediation Trust Agreement, § 4.4)
October 21, 2022	Notice and Opportunity to Comment or Object to Revised 2022 Annual Pre-Consent Decree Budgets and Activities (Trust Agreement, §§ 2.4.2 and 3.2.4)
December 6, 2022	Notice and Opportunity to Comment or Object to Trustee Invoices for the Period April 1, 2022 to September 30, 2022 (Trust Agreement, § 3.2.4)
December 12, 2022	Notice and Opportunity to Comment or Object to Draft 2023 Annual Budgets, Work Plans, and Cash Flow Projections (Consent Decree ¶ 34; Trust Agreement, § 2.4.2 and 3.2.1)
December 13, 2022	Notice and Opportunity to Comment or Object to Draft 2023 Long-Term Monitoring Plan (Consent Decree, ¶ 34; Statement of Work, ¶ 18(d))
December 13, 2022	Revised Trust Agreement Signature Coordination

## 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) Initial Funding of the Trust.

As required under Paragraph 19 of the Consent Decree, Mallinckrodt transferred \$9,500,000 and \$10,350,000 to the Remediation Trust, on April 29, 2021 and December 22, 2022, respectively.<sup>6</sup>

### b) Creation of Trust Accounts and Subaccounts.

Consistent with Paragraph 24 of the Consent Decree, the Remediation Trust created an Administrative Account and segregated subaccounts for each Work Category within the Trust Remediation Account to receive funds in accordance with the

<sup>6</sup> The total amount transferred to the Trusts by Mallinckrodt on April 29, 2021 was \$10,000,000, with \$9,500,000 directed to the Remediation Trust and \$500,000 directed to the Project Trust. The total amount transferred to the Trusts by Mallinckrodt on December 22, 2022 was \$15,000,000, with \$10,350,000 directed to the Remediation Trust and \$4,650,000 directed to the Project Trust. The combined total amount transferred to the Trusts during the Reporting Period was \$25,000,000.

allocations for performance of the Work selected, approved, and authorized under the Consent Decree, the Statement of Work, and Remediation Trust Agreement.

c) Investments.

The Remediation Trust consulted with the Beneficiaries regarding its strategy and objectives for investment and safekeeping of Remediation Trust assets, including: the preservation of funds (subject to periodic distributions in accordance with the Consent Decree), maintaining sufficient liquidity to efficiently manage Remediation Trust affairs consistent with its purposes, responsibilities, and obligations under the Consent Decree, and realizing favorable and reasonable returns on investment. The Remediation Trust also consulted with the Beneficiaries concerning the selection and retention of an investment advisor and asset custodian. Remediation Trust funds remain invested in accordance with the investment parameters set forth in Section 2.5.1 of the Remediation Trust Agreement.

d) Banking.

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

e) Annual Budgets, Work Plans, and Cash Flow Projections.

Prior to the Effective Date of the Consent Decree, the Remediation Trustee submitted periodic budget requests to the Beneficiaries to fund limited pre-Effective Date activities that had occurred before entry of the Consent Decree, in accordance with Sections 2.4.2 and 3.2.4 of the Remediation Trust Agreement. On December 12, 2022, the Remediation Trust submitted the Draft 2023 Annual Budgets, Work Plans, and Cash Flow Projections to the Beneficiaries for comment and objection, pursuant to Paragraph 34(b) of the Consent Decree.

f) Tax Reporting.

The Remediation 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. The Trustee filed IRS Form 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B) for the 2021 tax year on October 17, 2022.

g) Annual Invoices to Mallinckrodt.

Consistent with Paragraph 35(c) of the Consent Decree, on December 19, 2022, the Trustees for the Remediation Trust and the Project Trust submitted an annual invoice to Mallinckrodt for funding in the total amount of \$15,000,000.

h) Trustee Invoices.

In accordance with Section 3.2.4 of the Remediation Trust Agreement, the Trustee has submitted invoices detailing its fees and expenses to the Beneficiaries for comment and objection. Trustee invoices were submitted on June 30, 2022 and December 6, 2022 for fees and expenses incurred from March 31, 2021 to September 30, 2022.

i) 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 below.

- Budget Controls. The Trustee adheres to strict financial controls for all budgets and authorizations of contractor performed Work (Work Authorizations), which includes detailed, task-level budgets utilizing Work Category Cost Codes and a work breakdown structure within each Cost Code for enhanced accuracy, monitoring, and oversight.
- Project Delivery Controls. The Trustee utilizes well-defined scopes of work, detailed project schedules, and proprietary financial tools to facilitate delivery, ensure compliance with regulations and the Consent Decree, and ensure transparency in decisions and actions.
- Invoicing and Disbursement Controls. The Trustee uses precise controls and segregated authorizations to manage invoices and disbursements, including Work Authorization requirements by specific tasks that must



align with all invoices, multi-level reviews of invoices, periodic disbursement reviews, monthly bank reconciliations, program and project manager certifications, and third-party CPA disbursement of approved invoices.

- Monitoring and Tracking Controls. To ensure compliance with the Consent Decree and Statement of Work, the Trustee maintains Project Financial Reports for each Work Category and the Administrative Account to monitor and track budgets, committed costs, and actual expenditures.
- Investment and Safekeeping Controls. To ensure proper recording and reporting of account balances, investment and bank accounts are reconciled using industry-standard software at least once a month. Reconciled statements are reviewed by multiple internal financial analysts.
- Standardized Practices. The Trustee adheres to standard operating procedures, to ensure consistent application of financial and project controls and procedures.

j) 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 Trust<sup>7</sup> 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. Since then, the Trustee has diligently monitored the adequacy of the financial assurance (including the surety bond and the surety company that issued the bond).

### **3. General Contracting and Procurement**

After consulting with the Beneficiaries on its standard contract terms and conditions (as required by Paragraph 38 of the Statement of Work) to be used for engaging third parties and review by outside counsel, the Trustee finalized its standard form of Master Professional Service Agreement.

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<sup>7</sup> The surety bond must be posted for the benefit of the Remediation Trust and the Project Trust.

#### **4. Insurance**

Consistent with Paragraph 39(a) of the Statement of Work and Section 4.13 of the Remediation Trust Agreement, after consulting with the Beneficiaries, the Remediation Trust bound a three-year combined insurance policy to, appropriately and cost-effectively, protect Trust Assets and the Beneficiaries from potential claims relative to pre-construction Work. The combined policy included commercial general liability, contractor's pollution liability, and professional liability insurance at appropriate coverage levels. The Remediation Trust also retained a third-party professional to advise the Remediation Trust on: (i) insurance requirements for third-party contractors, consultants, and their subcontractors and contract terms applicable to these insurance requirements; (ii) insurance-related submissions by third-party contractors, consultants, and their subcontractors, such as certificates of insurance; and (iii) such other insurance-related matters that might arise from time to time.

#### **5. Records and Data Management**

The Remediation Trustee developed records management protocols and identified the preferred records management repositories (for working and permanent files).

#### **6. Activities before Execution of the Remediation Trust Agreement and before Entry of the Consent Decree**

Prior to execution of the Remediation Trust Agreement, Greenfield incurred costs in connection with: (i) review of and comment on the proposed consent decree (including appendices) and communications with the Beneficiaries regarding the same; (ii) formation of Greenfield Penobscot Estuary Remediation Trust LLC; and (iii) identification of and engagement of local counsel. In accordance with Section 3.2.4 of the Remediation Trust Agreement, the Trustee submitted invoices for such costs to the Beneficiaries for review and comment and was reimbursed by the Remediation Trust for a total amount of \$38,000. After execution of the Remediation Trust Agreement and before entry of the Consent Decree, the Trustee incurred ±\$69,000 in costs in connection with: (i) the appearance and testimony at the fairness hearing; (ii) a boat tour of the Penobscot River Estuary; (iii) review of key background documents; and (iv) other administrative activities. In accordance with Sections 2.4.2 and 3.2.4, the Trustee submitted budgets to the Beneficiaries relating to such costs and was reimbursed by the Remediation Trust.



**B. Administrative Activity Plans for the Period from January 1, 2023 to April 30, 2023**

**1. Trust Management and Beneficiary Communications**

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.

**2. Financial Affairs**

a) Budgets.

The Trustee plans to finalize and submit to the Beneficiaries the Final 2023 Annual Budgets, Work Plans, and Cash Flow Projections.

b) Financial and Project Controls.

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

c) Quarterly Progress Report.

The Trustee will prepare and complete the 4Q22 Progress Report and will begin to prepare the next required Quarterly Progress Report.

d) Third Party Auditor.

The Trustee will coordinate with the Beneficiaries regarding the independent third-party auditor and audit required by the Consent Decree and Remediation Trust Agreement.

**3. Records and Data Management**

The Trustee will consult with the Beneficiaries regarding online storage and data platform and the retention of an Information Technology specialist consultant. The Trustee will also implement 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.

*[Remainder of page intentionally left blank.]*



One Market Square  
Augusta, ME 04330-4637

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wipfli.com

## 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 December 31, 2022 and 2021, and the related statements of changes in net trust assets for the years then ended 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, Long-Term Monitoring Work Category Subaccount Supplemental Statements of Net Trust Assets, Supplemental Statement of Changes in Net Trust Assets, 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  
March 24, 2023

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

	<b>Trust Remediation Account<sup>1</sup></b>							
	<b>Remediation Trust Total</b>	<b>Trust Administrative Account</b>	<b>Total Trust Remediation Account</b>	<b>Trust Remediation Account (General)</b>	<b>Orrington Reach Work Category Subaccount</b>	<b>Mobile Sediments and Surface Deposits Work Category Subaccount</b>	<b>Orland River and East Channel Work Category Subaccount</b>	<b>Long-Term Monitoring Work Category Subaccount</b>
<b>Assets</b>								
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
<b>Total Assets</b>	<b>\$ 19,711,074.25</b>	<b>\$ 273,855.78</b>	<b>\$ 19,437,218.47</b>	<b>\$ 10,350,000.00</b>	<b>\$ 6,051,338.04</b>	<b>\$ 1,011,934.39</b>	<b>\$ 1,011,990.19</b>	<b>\$ 1,011,955.85</b>
<b>Liabilities</b>								
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 <sup>2</sup>	-	(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)
<b>Total Liabilities</b>	<b>491,778.22</b>	<b>(270,855.65)</b>	<b>762,633.87</b>	<b>10,350,000.00</b>	<b>(1,789,880.51)</b>	<b>(5,867,795.99)</b>	<b>(973,116.88)</b>	<b>(956,572.75)</b>
<b>Net Trust Assets</b>	<b>19,219,296.03</b>	<b>544,711.43</b>	<b>18,674,584.60</b>	<b>-</b>	<b>7,841,218.55</b>	<b>6,879,730.38</b>	<b>1,985,107.07</b>	<b>1,968,528.60</b>
<b>Total Liabilities &amp; Net Trust Assets</b>	<b>\$ 19,711,074.25</b>	<b>\$ 273,855.78</b>	<b>\$ 19,437,218.47</b>	<b>\$ 10,350,000.00</b>	<b>\$ 6,051,338.04</b>	<b>\$ 1,011,934.39</b>	<b>\$ 1,011,990.19</b>	<b>\$ 1,011,955.85</b>

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

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

<sup>1</sup>The 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.

<sup>2</sup>Pursuant 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 will be distributed to the Administrative Account and Work Category Subaccounts after the 2023 final budgets are issued. The remaining \$4,650,000 was allocated to the Penobscot Estuary Beneficial Environmental Projects Trust.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Statement of Net Trust Assets**  
**As of December 31, 2021**

	<b>Trust Remediation Account<sup>1</sup></b>							
	<b>Remediation Trust Total</b>	<b>Trust Administrative Account</b>	<b>Total Trust Remediation Account</b>	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
<b>Assets</b>								
Cash	\$ 123,971.10	\$ 123,971.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments, money market funds	9,339,567.55	338,030.85	9,001,536.70	9,000,000.00	1,536.70	-	-	-
<b>Total Assets</b>	<u>\$ 9,463,538.65</u>	<u>\$ 462,001.95</u>	<u>\$ 9,001,536.70</u>	<u>\$ 9,000,000.00</u>	<u>\$ 1,536.70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Liabilities</b>								
Accounts Payable	\$ 126,765.35	\$ 110,700.35	\$ 16,065.00	\$ -	\$ 16,065.00	\$ -	\$ -	\$ -
Due to (from) Inter-Trust Accounts <sup>2</sup>	-	-	-	16,065.00	(16,065.00)	-	-	-
<b>Total Liabilities</b>	<u>126,765.35</u>	<u>110,700.35</u>	<u>16,065.00</u>	<u>16,065.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Trust Assets</b>	<u>9,336,773.30</u>	<u>351,301.60</u>	<u>8,985,471.70</u>	<u>8,983,935.00</u>	<u>1,536.70</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities &amp; Net Trust Assets</b>	<u>\$ 9,463,538.65</u>	<u>\$ 462,001.95</u>	<u>\$ 9,001,536.70</u>	<u>\$ 9,000,000.00</u>	<u>\$ 1,536.70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Statement of Changes in Net Trust Assets**  
**For the Year Ended December 31, 2021<sup>3</sup>**

	<b>Trust Remediation Account<sup>1</sup></b>							
	<b>Remediation Trust Total</b>	<b>Trust Administrative Account</b>	<b>Total Trust Remediation Account</b>	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	\$ (164,765.35)	\$ (148,700.35)	\$ (16,065.00)	\$ -	\$ (16,065.00)	\$ -	\$ -	\$ -
Total Additions to Net Trust Assets	1,538.65	1.95	1,536.70	-	1,536.70	-	-	-
<b>Change in Net Trust Assets</b>	<u>(163,226.70)</u>	<u>(148,698.40)</u>	<u>(14,528.30)</u>	<u>-</u>	<u>(14,528.30)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Trust Assets, Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Funding	9,500,000.00	500,000.00	9,000,000.00	8,983,935.00	16,065.00	-	-	-
<b>Net Trust Assets, Ending</b>	<u>\$ 9,336,773.30</u>	<u>\$ 351,301.60</u>	<u>\$ 8,985,471.70</u>	<u>\$ 8,983,935.00</u>	<u>\$ 1,536.70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<sup>1</sup>The 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.

<sup>2</sup>Remediation Trust Initial funding of \$9,500,000 was deposited into the Trust Remediation Account (General) in April 2021. In July 2021, \$500,000 was allocated to the Trust Administrative Account. The remaining balance of \$9,000,000 was held in the Trust Remediation Account (General), pending the allocation of funding in the issued 2022 Annual Budgets, which occurred in May 2022. At December 31, 2021, \$16,065 of initial funding was due to the Orrington Reach Work Category Subaccount for 2021 expenses incurred.

<sup>3</sup>Pursuant to the Penobscot Estuary Mercury Remediation Trust Agreement (Remediation Trust Agreement) made on March 30, 2021, and dated as of October 11, 2022, the Effective Date of the Remediation Trust Agreement is March 30, 2021. Pursuant to § 3.2.4 of the Remediation Trust Agreement, Pre-Effective Date Fees for professional fees and expenses for the period from January 1, 2021 through March 30, 2021 incurred in connection with the planning and creation of the Remediation Trust were invoiced to and paid from the Remediation Trust Administrative Account. The Effective Date 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) is October 11, 2022.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Trust Administrative Account**  
**Supplemental Statements of Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<b>Assets</b>		
Cash	\$ 185,817.37	\$ 123,971.10
Due from Project Trust	2,051.10	-
Due from Trust Remediation Account (General) <sup>1</sup>	450,000.00	-
Investments, money market funds	85,987.31	338,030.85
Total Assets	<u>\$ 723,855.78</u>	<u>\$ 462,001.95</u>
<b>Liabilities</b>		
Accounts Payable	\$ 179,144.35	\$ 110,700.35
Total Liabilities	<u>179,144.35</u>	<u>110,700.35</u>
Net Trust Assets, Administrative	<u>544,711.43</u>	<u>351,301.60</u>
Total Liabilities & Net Trust Assets	<u>\$ 723,855.78</u>	<u>\$ 462,001.95</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>Year Ended December 31, 2022</u>	<u>Year Ended December 31, 2021</u>
Total Deductions from Net Trust Assets	\$ (260,524.68)	\$ (148,700.35)
Total Additions to Net Trust Assets	<u>3,934.51</u>	<u>1.95</u>
Change in Net Trust Assets	<u>(256,590.17)</u>	<u>(148,698.40)</u>
Net Trust Assets, Administrative Beginning	351,301.60	-
Funding	<u>450,000.00</u>	<u>500,000.00</u>
Net Trust Assets, Administrative Ending	<u>\$ 544,711.43</u>	<u>\$ 351,301.60</u>

<sup>1</sup>Pursuant 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 will be transferred into the Administrative Account after the 2023 final budgets are 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 Year Ended December 31, 2022**

	Quarter Ended December 31, 2022	Year Ended December 31, 2022	Revised Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>					
1.A - Trust Management and Beneficiary Communications	\$ 29,974.18	\$ 68,794.78	\$ 74,600.00	\$ (5,805.22)	92.2%
1.B - Financial Affairs	39,313.22	74,263.97	87,000.00	(12,736.03)	85.4%
1.C - General Contracting and Procurement	6,922.50	75,050.00	82,100.00	(7,050.00)	91.4%
1.D - Insurance	57.50	18,563.93	26,000.00	(7,436.07)	71.4%
1.E - Records and Data Management	1,392.50	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>77,659.90</u>	<u>260,524.68</u>	<u>306,800.00</u>	<u>(46,275.32)</u>	<u>84.9%</u>
<b>Additions to Net Trust Assets:</b>					
Investment Income, net of expenses	<u>1,727.78</u>	<u>3,934.51</u>	<u>-</u>	<u>3,934.51</u>	
Total Additions to Net Trust Assets	<u>1,727.78</u>	<u>3,934.51</u>	<u>-</u>	<u>3,934.51</u>	
Change in Net Trust Assets	<u>\$ (75,932.12)</u>	<u>\$ (256,590.17)</u>	<u>\$ (306,800.00)</u>	<u>\$ 50,209.83</u>	
Net Trust Assets, Administrative Beginning Funding		351,301.60			
Net Trust Assets, Administrative Ending		<u>\$ 544,711.43</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2021**

	Year Ended December 31, 2021	Annual Budget	Variance	% of Budget
<b>Deductions from Net Trust Assets:</b>				
1.A - Trust Management and Beneficiary Communications	\$ 12,405.50	\$ 14,000.00	\$ (1,594.50)	88.6%
1.B - Financial Affairs	21,992.07	23,000.00	(1,007.93)	95.6%
1.C - General Contracting and Procurement	13,840.00	18,000.00	(4,160.00)	76.9%
1.D - Insurance	2,007.50	3,000.00	(992.50)	66.9%
1.E - Records and Data Management	4,397.25	6,000.00	(1,602.75)	73.3%
1.F - Pre-Effective Date Setup Activities	56,058.03	60,000.00	(3,941.97)	93.4%
Pre-Effective Date Fees <sup>2</sup>	<u>38,000.00</u>	<u>38,000.00</u>	<u>-</u>	<u>100.0%</u>
Total Deductions from Net Trust Assets	<u>148,700.35</u>	<u>162,000.00</u>	<u>(13,299.65)</u>	<u>91.8%</u>
<b>Additions to Net Trust Assets:</b>				
Investment Income, net of expenses	<u>1.95</u>	<u>-</u>	<u>1.95</u>	
Total Additions to Net Trust Assets	<u>1.95</u>	<u>-</u>	<u>1.95</u>	
Change in Net Trust Assets	<u>\$ (148,698.40)</u>	<u>\$ (162,000.00)</u>	<u>\$ 13,301.60</u>	
Net Trust Assets, Administrative Beginning Funding		-		
Net Trust Assets, Administrative Ending		<u>\$ 500,000.00</u>		
Net Trust Assets, Administrative Ending		<u>\$ 351,301.60</u>		

<sup>2</sup>Pre-Effective Date Fees consist of professional fees and expenses for the period from January 1, 2021 through March 30, 2021 incurred in connection with the planning and creation of the Remediation Trust. Pursuant to Section 3.2.4 of the Remediation Trust Agreement, expenses are to be paid from the Remediation Trust Administrative Account and shall not exceed \$38,000.

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Trust Remediation Account (General)**  
**Supplemental Statements of Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<b>Assets</b>		
Cash	\$ -	\$ -
Investments, money market funds	10,350,000.00	9,000,000.00
Total Assets	<u>\$ 10,350,000.00</u>	<u>\$ 9,000,000.00</u>
<b>Liabilities</b>		
Accounts Payable	\$ -	\$ -
Due to (from) Inter-Trust Accounts <sup>1,2</sup>	10,350,000.00	16,065.00
Total Liabilities	<u>10,350,000.00</u>	<u>16,065.00</u>
Net Trust Assets, Remediation (General)	-	8,983,935.00
Total Liabilities & Net Trust Assets	<u>\$ 10,350,000.00</u>	<u>\$ 9,000,000.00</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>Year Ended December 31, 2022</u>	<u>Year Ended December 31, 2021</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)	8,983,935.00
Net Trust Assets, Remediation (General) Ending	<u>\$ -</u>	<u>\$ 8,983,935.00</u>

<sup>1</sup>Pursuant 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 will be distributed to the Administrative Account and Work Category Subaccounts after the 2023 final budgets are issued. The remaining \$4,650,000 was allocated to the Penobscot Estuary Beneficial Environmental Projects Trust.

<sup>2</sup>Remediation Trust Initial funding of \$9,500,000 was deposited into the Trust Remediation Account (General) in April 2021. In July 2021, \$500,000 was allocated to the Trust Administrative Account. The remaining balance of \$9,000,000 was held in the Trust Remediation Account (General), pending the allocation of funding in the issued 2022 Annual Budgets, which occurred in May 2022. At December 31, 2021, \$16,065 of initial funding was due to the Orrington Reach Work Category Subaccount for 2021 expenses incurred.



**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 Year Ended December 31, 2022**

	Quarter Ended December 31, 2022	Year Ended December 31, 2022	Revised 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		\$ -			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2021**

	Year Ended December 31, 2021	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		8,983,935.00		
Net Trust Assets, Remediation (General) Ending		\$ 8,983,935.00		

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Orrington Reach Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<b>Assets</b>		
Cash	\$ 264,624.00	\$ -
Due from Trust Remediation Account (General) <sup>1,2</sup>	2,000,000.00	16,065.00
Investments, money market funds	5,786,714.04	1,536.70
Total Assets	<u>\$ 8,051,338.04</u>	<u>\$ 17,601.70</u>
<b>Liabilities</b>		
Accounts Payable	\$ 210,119.49	\$ 16,065.00
Total Liabilities	<u>210,119.49</u>	<u>16,065.00</u>
Net Trust Assets, Orrington Reach	<u>7,841,218.55</u>	<u>1,536.70</u>
Total Liabilities & Net Trust Assets	<u>\$ 8,051,338.04</u>	<u>\$ 17,601.70</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>Year Ended December 31, 2022</u>	<u>Year Ended December 31, 2021</u>
Total Deductions from Net Trust Assets	\$ (248,415.49)	\$ (16,065.00)
Total Additions to Net Trust Assets	<u>104,162.34</u>	<u>1,536.70</u>
Change in Net Trust Assets	(144,253.15)	(14,528.30)
Net Trust Assets, Orrington Reach Beginning	1,536.70	-
Funding	7,983,935.00	16,065.00
Net Trust Assets, Orrington Reach Ending	<u>\$ 7,841,218.55</u>	<u>\$ 1,536.70</u>

<sup>1</sup>Pursuant 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 will be transferred into the Subaccount after the 2023 final budgets are issued.

<sup>2</sup>Remediation Trust Initial funding was deposited into the Trust Remediation Account (General) in April 2021. Orrington Reach Work Category Subaccount funding was held in the Trust Remediation Account (General), pending the allocation of funding in the issued 2022 Annual Budgets, which occurred in May 2022. At December 31, 2021, \$16,065 of initial funding was due to the Orrington Reach Work Category Subaccount for 2021 expenses incurred.

**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 Year Ended December 31, 2022**

	Quarter 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	\$ 33,842.01	\$ 46,899.51	\$ 71,250.00	\$ (24,350.49)	65.8%
2.B - Design, Construction, and Implementation	75,820.92	86,229.51	96,000.00	(9,770.49)	89.8%
2.C - Community Involvement	2,925.00	2,925.00	20,200.00	(17,275.00)	14.5%
2.D - Database and Records Management	620.00	1,535.00	5,700.00	(4,165.00)	26.9%
2.E - Permitting and Regulatory Coordination	17,472.86	50,107.86	71,600.00	(21,492.14)	70.0%
2.F - Trustee Technical, Contract, and Project Management	30,912.50	54,727.50	91,900.00	(37,172.50)	59.6%
2.H - Access and Property Management	5,421.41	5,991.11	20,300.00	(14,308.89)	29.5%
Total Deductions from Net Trust Assets	<u>167,014.70</u>	<u>248,415.49</u>	<u>376,950.00</u>	<u>(128,534.51)</u>	<u>65.9%</u>
Additions to Net Trust Assets:					
Investment Income, net of expenses	<u>61,198.41</u>	<u>104,162.34</u>	-	<u>104,162.34</u>	
Total Additions to Net Trust Assets	<u>61,198.41</u>	<u>104,162.34</u>	-	<u>104,162.34</u>	
Change in Net Trust Assets	<u>\$ (105,816.29)</u>	<u>\$ (144,253.15)</u>	<u>\$ (376,950.00)</u>	<u>\$ 232,696.85</u>	
Net Trust Assets, Orrington Reach Beginning		1,536.70			
Funding		<u>7,983,935.00</u>			
Net Trust Assets, Orrington Reach Ending		<u>\$ 7,841,218.55</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2021**

	Year Ended December 31, 2021	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
2.A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	0.0%
2.B - Design, Construction, and Implementation	-	-	-	0.0%
2.C - Community Involvement	-	-	-	0.0%
2.D - Database and Records Management	-	-	-	0.0%
2.E - Permitting and Regulatory Coordination	7,030.00	43,000.00	(35,970.00)	16.3%
2.F - Trustee Technical, Contract, and Project Management	8,672.50	25,000.00	(16,327.50)	34.7%
2.H - Access and Property Management	362.50	28,000.00	(27,637.50)	1.3%
Total Deductions from Net Trust Assets	<u>16,065.00</u>	<u>96,000.00</u>	<u>(79,935.00)</u>	<u>16.7%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	<u>1,536.70</u>	-	<u>1,536.70</u>	
Total Additions to Net Trust Assets	<u>1,536.70</u>	-	<u>1,536.70</u>	
Change in Net Trust Assets	<u>\$ (14,528.30)</u>	<u>\$ (96,000.00)</u>	<u>\$ 81,471.70</u>	
Net Trust Assets, Orrington Reach Beginning		-		
Funding		<u>16,065.00</u>		
Net Trust Assets, Orrington Reach Ending		<u>\$ 1,536.70</u>		

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Mobile Sediments and Surface Deposits Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<b>Assets</b>		
Cash	\$ 55,985.00	\$ -
Due from Trust Remediation Account (General) <sup>1</sup>	5,900,000.00	-
Investments, money market funds	955,949.39	-
Total Assets	<u>\$ 6,911,934.39</u>	<u>\$ -</u>
<b>Liabilities</b>		
Accounts Payable	\$ 32,204.01	\$ -
Total Liabilities	<u>32,204.01</u>	-
Net Trust Assets, Mobile Sediments and Surface Deposits	<u>6,879,730.38</u>	-
Total Liabilities & Net Trust Assets	<u>\$ 6,911,934.39</u>	<u>\$ -</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>Year Ended December 31, 2022</u>	<u>Year Ended December 31, 2021</u>
Total Deductions from Net Trust Assets	\$ (32,204.01)	\$ -
Total Additions to Net Trust Assets	11,934.39	-
Change in Net Trust Assets	<u>(20,269.62)</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>	<u>\$ -</u>

<sup>1</sup>Pursuant 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 will be transferred into the Subaccount after the 2023 final budgets are 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 Year Ended December 31, 2022**

	Quarter 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	\$ 19,935.51	\$ 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	3,070.75	30,000.00	(26,929.25)	10.2%
3.D - Database and Records Management	620.00	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	4,065.25	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>27,691.51</u>	<u>32,204.01</u>	<u>69,850.00</u>	<u>(37,645.99)</u>	<u>46.1%</u>
Additions to Net Trust Assets:					
Investment Income, net of expenses	7,625.46	11,934.39	-	11,934.39	
Total Additions to Net Trust Assets	<u>7,625.46</u>	<u>11,934.39</u>	<u>-</u>	<u>11,934.39</u>	
Change in Net Trust Assets	<u>\$ (20,066.05)</u>	<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>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2021**

	Year Ended December 31, 2021	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
3.A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	0.0%
3.B - Design, Construction, and Implementation	-	-	-	0.0%
3.C - Community Involvement	-	-	-	0.0%
3.D - Database and Records Management	-	-	-	0.0%
3.E - Permitting and Regulatory Coordination	-	-	-	0.0%
3.F - Trustee Technical, Contract, and Project Management	-	-	-	0.0%
3.H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	-	-	-	
Total Additions to Net Trust Assets	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Net Trust Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Net Trust Assets, Mobile Sediments and Surface Deposits Beginning	-			
Funding	-			
Net Trust Assets, Mobile Sediments and Surface Deposits Ending	<u>\$ -</u>			

**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Orland River and East Channel Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<b>Assets</b>		
Cash	\$ 42,985.00	\$ -
Due from Trust Remediation Account (General) <sup>1</sup>	1,000,000.00	-
Investments, money market funds	969,005.19	-
Total Assets	<u>\$ 2,011,990.19</u>	<u>\$ -</u>
<b>Liabilities</b>		
Accounts Payable	\$ 26,883.12	\$ -
Total Liabilities	<u>26,883.12</u>	<u>-</u>
Net Trust Assets, Orland River and East Channel	1,985,107.07	-
Total Liabilities & Net Trust Assets	<u>\$ 2,011,990.19</u>	<u>\$ -</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>Year Ended December 31, 2022</u>	<u>Year Ended December 31, 2021</u>
Total Deductions from Net Trust Assets	\$ (26,883.12)	\$ -
Total Additions to Net Trust Assets	11,990.19	-
Change in Net Trust Assets	<u>(14,892.93)</u>	<u>-</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>	<u>\$ -</u>

<sup>1</sup>Pursuant 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 will be transferred into the Subaccount after the 2023 final budgets are 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 Year Ended December 31, 2022**

	Quarter 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	\$ 15,173.00	\$ 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	2,108.00	13,700.00	(11,592.00)	15.4%
4.D - Database and Records Management	620.00	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	4,814.50	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>22,715.50</u>	<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	7,681.26	11,990.19	-	11,990.19	
Total Additions to Net Trust Assets	<u>7,681.26</u>	<u>11,990.19</u>	<u>-</u>	<u>11,990.19</u>	
Change in Net Trust Assets	<u>\$ (15,034.24)</u>	<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		<u>2,000,000.00</u>			
Net Trust Assets, Orland River and East Channel Ending		<u>\$ 1,985,107.07</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2021**

	Year Ended December 31, 2021	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
4.A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	0.0%
4.B - Design, Construction, and Implementation	-	-	-	0.0%
4.C - Community Involvement	-	-	-	0.0%
4.D - Database and Records Management	-	-	-	0.0%
4.E - Permitting and Regulatory Coordination	-	-	-	0.0%
4.F - Trustee Technical, Contract, and Project Management	-	-	-	0.0%
4.H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	-	-	-	
Total Additions to Net Trust Assets	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Net Trust Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Net Trust Assets, Orland River and East Channel Beginning	-			
Funding	<u>-</u>			
Net Trust Assets, Orland River and East Channel Ending	<u>\$ -</u>			



**Penobscot Estuary Mercury Remediation Trust (Remediation Trust)**  
**Long-Term Monitoring Work Category Subaccount**  
**Supplemental Statements of Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
<b>Assets</b>		
Cash	\$ 50,985.00	\$ -
Due from Trust Remediation Account (General) <sup>1</sup>	1,000,000.00	-
Investments, money market funds	960,970.85	-
Total Assets	<u>\$ 2,011,955.85</u>	<u>\$ -</u>
<b>Liabilities</b>		
Accounts Payable	\$ 43,427.25	\$ -
Total Liabilities	<u>43,427.25</u>	<u>-</u>
Net Trust Assets, Long-Term Monitoring	1,968,528.60	-
Total Liabilities & Net Trust Assets	<u>\$ 2,011,955.85</u>	<u>\$ -</u>

**Supplemental Statements of Changes in Net Trust Assets**  
**As of December 31, 2022 and 2021**

	<u>Year Ended December 31, 2022</u>	<u>Year Ended December 31, 2021</u>
Total Deductions from Net Trust Assets	\$ (43,427.25)	\$ -
Total Additions to Net Trust Assets	11,955.85	-
Change in Net Trust Assets	<u>(31,471.40)</u>	<u>-</u>
Net Trust Assets, Long-Term Monitoring Beginning	-	-
Funding	2,000,000.00	-
Net Trust Assets, Long-Term Monitoring Ending	<u>\$ 1,968,528.60</u>	<u>\$ -</u>

<sup>1</sup>Pursuant 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 will be transferred into the Subaccount after the 2023 final budgets are 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 Year Ended December 31, 2022**

	Quarter 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	\$ 21,843.50	\$ 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	1,302.25	4,000.00	(2,697.75)	32.6%
6.D - Database and Records Management	620.00	1,535.00	5,700.00	(4,165.00)	26.9%
6.E - Permitting and Regulatory Coordination	1,087.50	1,087.50	12,300.00	(11,212.50)	8.8%
6.F - Trustee Technical, Contract, and Project Management	10,699.00	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	<u>35,552.25</u>	<u>43,427.25</u>	<u>63,850.00</u>	<u>(20,422.75)</u>	<u>68.0%</u>
Additions to Net Trust Assets:					
Investment Income, net of expenses	<u>7,646.92</u>	<u>11,955.85</u>	<u>-</u>	<u>11,955.85</u>	
Total Additions to Net Trust Assets	<u>7,646.92</u>	<u>11,955.85</u>	<u>-</u>	<u>11,955.85</u>	
Change in Net Trust Assets	<u>\$ (27,905.33)</u>	<u>\$ (31,471.40)</u>	<u>\$ (63,850.00)</u>	<u>\$ 32,378.60</u>	
Net Trust Assets, Long-Term Monitoring Beginning		-			
Funding		<u>2,000,000.00</u>			
Net Trust Assets, Long-Term Monitoring Ending		<u>\$ 1,968,528.60</u>			

**Supplemental Schedule of Detail Changes in Net Trust Assets and Budget to Actual**  
**For the Year Ended December 31, 2021**

	Year Ended December 31, 2021	Annual Budget	Variance	% of Budget
Deductions from Net Trust Assets:				
6.A - Planning, Investigation, and Studies	\$ -	\$ -	\$ -	0.0%
6.B - Design, Construction, and Implementation	-	-	-	0.0%
6.C - Community Involvement	-	-	-	0.0%
6.D - Database and Records Management	-	-	-	0.0%
6.E - Permitting and Regulatory Coordination	-	-	-	0.0%
6.F - Trustee Technical, Contract, and Project Management	-	-	-	0.0%
6.H - Access and Property Management	-	-	-	0.0%
Total Deductions from Net Trust Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Additions to Net Trust Assets:				
Investment Income, net of expenses	<u>-</u>	<u>-</u>	<u>-</u>	
Total Additions to Net Trust Assets	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Net Trust Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Net Trust Assets, Long-Term Monitoring Beginning	-			
Funding	<u>-</u>			
Net Trust Assets, Long-Term Monitoring Ending	<u>\$ -</u>			