



## Nekoosa Packaging

a company of  
Great Northern Nekoosa Corporation

January 16, 1989

110567

COPIED  
(10)

Mr. Jack Kelly  
PA CERCLA Remedial Enforcement Section  
U.S. EPA Region III  
841 Chestnut Building  
Philadelphia, PA 19107

### Croydon TCE Site

Dear Mr. Kelly:

I have just received your letter to Owens-Illinois, Inc. of January 9, 1989. In your letter you inquired about the date and contractual details of the sale of the Bristol plant.

On September 1, 1987, Owens-Illinois sold the stock of a corporation named OI Forest Products FTS Inc. (a First Tier Subsidiary) to Great Northern Nekoosa Corporation (GNN). OI Forest Products FTS Inc. owned the stock of a subsidiary called OI Bristol STS Inc. (a Second Tier Subsidiary), which contained all the assets and operations of the O-I Box Plant located at Bristol, Pennsylvania.

GNN then changed the name of OI Forest Products FTS Inc. to "Nekoosa Packaging Corporation" and on February 1, 1988 it merged the Bristol subsidiary (whose name had been changed to "Nekoosa Packaging Bristol Corporation") into Nekoosa Packaging Corporation.

Thus, Nekoosa Packaging Corporation succeeded to all the assets, liabilities and obligations of O-I's former Bristol Box Plant, which had been a separate, second tier subsidiary. As between O-I and Nekoosa Packaging Corporation, it is Nekoosa Packaging Corporation who is responsible for the past operations at the Bristol Box Plant, because this was a stock transaction.

As noted by the O-I response of June 22, 1987, no operations were conducted at this site that would have contributed TCE or similar chlorinated hydrocarbons. That is why neither O-I nor Nekoosa Packaging Corporation could be a Potentially Responsible Party to the Croydon TCE Site.

Very truly yours,

Michael F. McCarthy  
Secretary

2134.hks