Environmental Services, Inc.

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December 20, 2005

Steve Tarlton
Unit Leader
CDPHE - Radiation Management Unit
HMWM-B2
4300 Cherry Creek Drive South
Denver, Colorado 80246-1530

Re: Response to Draft Materials License Condition 45E
Closure/Post Closure Funding for Deer Trail Landfill

Dear Steve:

In order to assure that adequate funding is in place for the eventual closure and post closure costs associated with the Deer Trail Landfill, the following accounting methodology is undertaken by Clean Harbors Environmental Services, Inc. ("CHESI"):

Closure/Decommissioning:

On a periodic basis, CHESI will estimate the costs of closing the opened landfill cells in accordance with the approved plans. Landfill cells which have been closed in the past are not included in this estimate. Costs typically involved include final grading, cover soils, membrane liner installation, topsoil and seeding. Once a cost estimate is determined, at least on an annual basis, an estimate of the remaining capacity of the opened landfills is made. The estimated closure costs, taking into consideration the timing of the actual spending, are then divided by the remaining capacity in cubic yards to determine the rate at which closure costs are accrued. This is calculated as a cost per cubic yard of airspace consumed.

On a monthly basis, the amount of airspace consumed is determined from a survey and gate receipts and is multiplied by the above rate. That fixed dollar amount is then accrued for future closure activities. This dollar amount will be available when

CHESI begins the physical closure of the facility. To account for increases in costs due to inflation or to changes in regulations or requirements for closure, the estimate is updated periodically.

Post Closure:

On a periodic basis, CHESI will estimate the costs of providing for Post Closure Care and Maintenance for the Deer Trail Landfill. Costs typically included in the Post Closure Estimate include Groundwater and Surface Water Monitoring, Maintenance of the closed units (slope erosion, etc.), Leachate Management, and general site maintenance activities. Once a cost estimate is completed, the Post Closure Costs are divided by the remaining capacity, as described above, to obtain a Post Closure Accrual Rate, taking into consideration the timing of the future expenditures.

On a monthly basis, the amount of airspace consumed is determined from a survey and gate receipts and is multiplied by the above rate. That fixed dollar amount is then accrued for future post closure activities. This dollar amount will be available after physical closure of the facility is completed and the post closure period commences. To account for increases in costs due to inflation or to changes in regulations or requirements for post closure, the estimate is updated periodically.

This accounting methodology is reported in CHESI's official filing with the Federal Securities and Exchange Commission. Please reference our SEC 10-K and 10-Q filings for more details.

If you have any questions concerning this correspondence, please do not hesitate to contact me at (803) 691-3427.

Sincerely,

Phil Retallick