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LOUISIANA SUPREME COURT AFFIRMS \$33 MILLION PROPERTY RESTORATION DAMAGE AWARD AGAINST OIL AND GAS LESSEE

Corbello, et al. v. Iowa Production, et al.,
 02-C-0826 (La. 2/25/03); 2003 La. Lexis 613

The Louisiana Supreme Court recently affirmed a \$33 million award against Shell Oil Company for its failure to reasonably restore property it leased to its original condition. It also affirmed an award of damages stemming from Shell's unauthorized disposal of saltwater on the property and damages against Shell for failing to vacate the leased premises after the lease expired.

The 1961 surface lease at issue contained the following language:

"Lessee further agrees that upon termination of this lease it will reasonably restore the premises as nearly as possible to their present condition."

Rejecting Shell's argument that its liability for reasonable restoration was limited to the market value of the property (\$108,000), the court stated that, "[i]n this case, Shell, a sophisticated company with vast experience in negotiating oil and gas contracts, bound itself by contract to reasonably restore plaintiff's property as near as possible to current condition." Addressing the proper measure of damages, the court did note that Louisiana courts "have consistently restrained property damage awards in tort cases" by limiting the awards based on the market value of the property. Refusing to apply the tort-case approach, the court instead held that the measure of damages "in breach of contracts cases is governed by the four corners of the contract" and thus refused to tether the damage award to the market value of the property in light of the explicit contractual provision in the lease imposing an obligation to restore.

The Louisiana Supreme Court also disagreed with Shell's argument that the private award erroneously included an award for damages to the Chicot aquifer, which was a public injury, even though the plaintiffs had no legal duty to use the award to restore the property. The court framed the issue as whether it had "authority to modify a breach of contract damage

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award to a private landowner because the landowner has no duty to actually use the money to clean and restore the land where the legislature has not chosen to mandate remediation or restoration.” The court held that “the fact that the contamination of the groundwater, for which the plaintiff recovered \$28 million in restoration damages, is a public injury as well as a private injury, does not prevent plaintiffs from collecting damages for cleanup of the groundwater.” In reaching its decision, the court specifically found that the Oilfield Site Restoration Law, La. R.S. 30:80, *et seq.* did not preclude a private landowner’s right to seek redress against oil companies. In finding that Louisiana law allowed a private party to recover damages for groundwater cleanup, the court further observed that “Private landowners in Louisiana have no duty to seek relief from an administrative agency before filing suit against an oil company.”

Examining plaintiffs’ claim for damages arising from Shell’s alleged unauthorized disposal of saltwater, the court first concluded that plaintiffs were entitled to damages resulting from the unauthorized disposal because the lease contained and Shell breached a specific provision, separate from the restoration provision, regarding saltwater disposal. The court also rejected Shell’s argument that the cause of action for the unauthorized disposal had prescribed, concluding that “plaintiffs’ breach of contract claims against Shell, including the claim for unauthorized disposal of saltwater, arose upon termination of the . . . surface lease, at which time Shell was to tender the property back into plaintiffs’ possession.” The court, however, rejected the lower courts’ \$16.7 million damage calculation for the unauthorized disposal of saltwater, reversing and remanding for a determination of the proper award of damages. The court did so because it disagreed with the lower courts’ use of an investment/inflation factor in arriving at the award, finding instead that the prejudgment interest rate was the proper method to calculate the present value of the damages. In reversing the award, the court held that, “Unlike judgments in *ex delicto* actions wherein legal interest attaches from judicial demand, interest is recoverable on debts arising *ex contractu* from the time they become due, unless otherwise stipulated.”

Concluding that exemplary damages under former Louisiana Civil Code article 2315.3 did not apply to breach of contract claims, the court rejected plaintiffs’ demand for punitive damages, finding that plaintiffs’ claims sounded solely in contract. Finally, the court upheld the \$4 million award of attorneys fees to plaintiffs.

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Effects of the Decision:

- The court's decision to affirm a damage award grossly disproportionate to the value of the land leaves unresolved the issue of the scope of a lessee's liability for failure to restore when the mineral lease does not contain a specific contractual provision obligating the lessee to restore the property. Even absent a specific contractual obligation to restore the leased premises, the Louisiana Mineral Code imposes an obligation on a mineral lessee "to develop and operate the property leased as a reasonably prudent operator," La. R.S. 31:122, from which an implied obligation to restore the leased property arises. *See* La. R.S. 31:122, comments ("It is established that the mineral lessee must restore the surface even though the lease contract is silent.") So, it is unclear whether courts will tether damages against a lessee for failure to restore the leased property to the market value of the land when the obligation to restore arises solely from the lessee's implied obligation and not from a specific contractual obligation. In rejecting the tort-case approach that tethers the award of property damages to the market value of the land, the Louisiana Supreme Court relied heavily on the explicit contractual term to which Shell agreed to be bound. Moreover, the comments related to the implied obligation note that "There is apparently an economic balancing process which limits this duty" and that "it appears that in effect the obligation to restore the surface is limited by a standard of reasonableness which balances the cost of perfect restoration against the value to which the land is being put to use." La. R.S. 31:122, comments. Accordingly, even after *Corbello*, a mineral lessee that operated under a lease that was silent on the duty to restore and that faces a failure to restore claim likely continues to have a viable argument that any damages awarded must be tethered to the market value of the property.
- The court's conclusion that private landowners in Louisiana have no duty to seek relief from an administrative agency before filing suit against an oil company may bar or limit oil companies' reliance on defenses related to the landowners' failure to exhaust their administrative remedies before seeking judicial relief.
- The court's finding related to Shell's prescription argument that the plaintiffs' cause of action did not arise until the lease terminated may provide a "prematurity" defense to oil companies when landowners bring suits alleging restoration damages while the leases remain in effect. A successful prematurity defense may afford the oil company

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time to perform reasonable restoration measures in an effort to avoid litigation down the road.

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U.S. SUPREME COURT ALLOWS MENTAL ANGUISH DAMAGES UNDER FELA

Norfolk & W. RY. Co. v. Ayers,
 No. 01-963 (2003), 2003 U.S. Lexis 1956

Section 1 of the Federal Employers' Liability Act (FELA) makes common carrier railroad companies engaged in interstate commerce "liable in damages to any person suffering injury while he is employed by such carrier in such commerce . . . for such injury . . . resulting in whole or in part from the [carrier's] negligence." 45 U.S.C. § 51. In an opinion delivered by Justice Ginsburg, the U.S. Supreme Court affirmed a jury award for mental anguish suffered by complainants who feared that their asbestosis could develop into cancer.

Former employees of Norfolk & Western Railroad Company (Norfolk) sued Norfolk in a state court under the FELA, alleging that Norfolk had negligently exposed them to asbestos and caused them to contract asbestosis. Norfolk did not dispute that the complainants suffered from asbestosis. As part of their damages, the complainants sought to recover for mental anguish based on their fear of developing cancer. At trial, Norfolk proposed instructions which would have ruled out damages for fear of cancer unless the claimants proved both an actual likelihood of developing cancer and physical manifestations of the alleged fear. Its proposed instructions would also have required the jury to apportion damages between Norfolk and other employers alleged to have contributed to the asbestosis. The trial court rejected the proposed instructions and, instead, instructed the jury that a plaintiff who demonstrated a reasonable fear of cancer related to proven physical injury from asbestosis was entitled to compensation for that fear as an element of the damages for pain and suffering. It also instructed the jury that if it found that Norfolk was negligent and that exposures at Norfolk contributed, even slightly, to the claimant's injuries, it should not reduce recoveries because of non railroad exposures to asbestos. The jury awarded damages against Norfolk. The state supreme court denied discretionary review. Upon further appeal, the United States Supreme Court was confronted with two main issues related to the propriety of the jury charge.

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First, the Court considered whether a complainant who demonstrated a reasonable fear of cancer resulting from his asbestosis could recover for that fear as an element of damages for asbestos-related pain and suffering. Answering in the affirmative, the Court held that the FELA permits a railroad worker suffering from asbestosis caused by work-related exposure to recover mental anguish damages resulting from a genuinely serious fear of developing cancer. It reiterated the common law rule that for any bodily harm, one who is liable in negligence is answerable in damages for emotional disturbance resulting from that harm or from the conduct which causes it. It further reasoned that, unlike “stand-alone” emotional distress not caused by physical injury, and unlike mere asbestos exposure, asbestosis is a present physical injury recognized by the FELA for which damages for pain and suffering is recoverable. This injury may encompass the fear of cancer. As such, the fear of asbestosis-related cancer is compensable, irrespective of whether cancer will in fact develop. It also reasoned that permitting complainants suffering from asbestosis to recover mental anguish damages does not offend public policy against unlimited and unpredictable liability because only a small percentage of exposed workers would develop asbestosis.

Second, the Court had to decide whether the FELA allows a complainant to recover his entire damages from a railroad company whose negligence jointly caused an injury as opposed to reducing the complainant’s recovery to the extent that non railroad exposures to asbestos contributed to his injury. The Court acknowledged that the FELA expressly directs apportionment of responsibility between employer and employee based on comparative fault. However, it noted that the FELA expressly prescribes no other apportionment and certainly not one between railroad and non railroad causes. Therefore, it held that a complainant may recover his entire damages from a railroad whose negligence jointly caused an injury and, as such, a railroad defendant has the burden of seeking contribution from other potential tortfeasors. To support its decision, the Court stated that joint and several liability is the traditional rule, which the judiciary is not empowered to change. Furthermore, it reasoned that apportionment would handicap plaintiffs and could seriously complicate adjudication. It concluded that “[o]nce an employer has been adjudged negligent with respect to a given injury, it accords with the FELA’s overarching purpose to require the employer to bear the burden of identifying other responsible parties and demonstrating that some of the costs of the injury should be spread to them.”

Finding that the trial court correctly stated the law, the Supreme Court affirmed.

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AMERICAN BAR ASSOCIATION RECOMMENDS RESTRICTION OF ASBESTOS SUITS BY UNIMPAIRED PLAINTIFFS

By one vote, the American Bar Association adopted recommendations to restrict asbestos lawsuits by unimpaired plaintiffs. Not usually considered a pro-business organization, the ABA's report indicates that it felt compelled to act because the overwhelming increase in the number of asbestos lawsuits filed by plaintiffs with no identifiable impairment threatened the civil justice system, the economy and future asbestos plaintiffs.

Identification of the Problem

Sufficient inhalation of asbestos is associated with a number of medical conditions. Some, such as lung cancer and mesothelioma, are incontrovertibly disabling and life-threatening. Others such as pleural plaques and pleural thickening generally cause no symptoms at all. Asbestosis, a fibrosis of the lung tissue, may range from innocuous to disabling, and in severe cases is life-threatening.

While asbestos filings have skyrocketed over the past few years, the ABA correctly recognized that the number of lawsuits for lung cancer, mesothelioma and disabling asbestosis has remained fairly constant. In fact, there is evidence that the rates of lung cancer and disabling asbestosis filings have decreased presumably due to the reductions in the use of asbestos beginning in the late 1960's and early 1970's. The current flood of asbestos litigation is due to claims by persons who may have some findings "consistent with" asbestosis but who do not exhibit any impairment to their health. From 1997 to 1998, asbestos filings increased from approximately 22,000 to 80,000 annually. By some estimates, between 66% and 90% of these filings are by unimpaired individuals.

Consequences

Such a flood of litigation causes innumerable legal and practical problems. The ABA focused on three of the effects: damage to the civil justice system, damage to the economy and damage to future plaintiffs' ability to obtain compensation.

Damage to the Civil Justice System The ABA recognized that the civil justice system is not equipped to handle the volume of asbestos liti-

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gation which has clogged dockets causing inordinate litigation delays. Attempts to deal with this problem have been generally unsuccessful.

Damage to the Economy Asbestos litigation caused, in whole or in part, at least 67 companies to file for bankruptcy protection. 29 of these were filed since January 2000 and are presumably related to the most recent wave of claims by unimpaired plaintiffs. Each of these bankruptcies damages the economy in a variety of ways including loss of jobs with resulting loss of income and benefits by displaced workers, and loss of tax revenue to the local and federal governments.

Damage to Future Plaintiffs Asbestos liability rendered most of the primary manufacturers of asbestos products, i.e. those companies who manufactured products from asbestos fiber, insolvent. As those companies became unavailable as a source of compensation, plaintiffs shifted their focus to secondary manufacturers, i.e. those who incorporated asbestos-containing products into their own, and even more remote users of these products. The number of bankruptcies has caused concern among some plaintiffs' counsel that if the trend continues there will be insufficient defendants and resources to compensate future impaired plaintiffs.

Cause of the Problem

Not surprisingly, the ABA avoided identifying asbestos plaintiffs' attorneys and their practices as the cause of the problem. Rather, the ABA focused on a more obscure villain, the "for-profit litigation screening" organizations. According to the ABA report, these gypsy-like bands of physicians and technicians operate on the fringes of law by conducting asbestos screenings in states where they are not usually licensed to practice medicine. The screenings typically involve flawed examinations and tests that are insufficient to diagnose asbestosis; however, reports are generated describing non-specific findings that are "consistent with" asbestosis. As recognized by the ABA, these findings of mildly accentuated lung markings on x-ray may or may not actually represent asbestosis, and do not establish that the plaintiff has sustained any impairment. However, because a finding of a physical change possibly caused by asbestosis by the "for-profit screening" organization may institute the applicable statute of limitations, the innocent plaintiffs' attorney is forced to file suit prematurely to preserve the plaintiffs' rights.

The ABA ignores that the screenings are generally organized and funded by asbestos plaintiffs' attorneys to create a large inventory of asbestos claims. A sufficiently large inventory will induce defendants to enter

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into an inventory settlement rather than incur the high defense costs and the risk of adverse verdicts. As in many class action settlements, such inventory settlements often generate large fees for plaintiffs' counsel but little compensation to the plaintiff.

The ABA Solution

While the ABA may have conveniently ignored the actual root cause of the problem, it did correctly identify asbestos screenings as the mechanism generating the large number of claims by unimpaired plaintiffs. The ABA's solution proposes a trade-off by eliminating unreliable "diagnoses" of asbestosis and requiring some actual impairment as a prerequisite to filing suit, but tolling any statute of limitations until those requirements are met. The ABA set forth detailed medical criteria for establishing the requisite impairment as well as the reasons for each criteria. While the criteria do not appear to be as strict as those promulgated by the American Thoracic Society, they are far more rigorous than those generally advocated by plaintiffs' counsel.

Chest X-Ray Chest x-rays must generally be of grade 1 quality and interpreted by a B-reader (a physician who has received special training in reading x-rays of dust related diseases) as showing an profusion of s, t or u shaped opacities of 1/0 or higher bilaterally or blunting of the costophrenic angles graded 1B or higher. The results of CT scans and High Resolution CT Scans are not considered because there are no analogous standards for diagnosis of asbestosis by CT scan.

Occupational Histories The examining physician is required to take a full and detailed occupational history describing all exposures to asbestos and other substances that could cause pulmonary injury.

Pulmonary Function Testing On spirometry, the Forced Vital Capacity (FVC) must be below the lower limits of normal (generally 80%), AND the ratio of FVC to Forced Expiratory Volume in One Second (FEV1) must be normal. This latter requirement, FVC/FEV1, generally excludes persons whose breathing is impaired as the result of asthma, bronchitis, emphysema or other obstructive diseases. Alternatively, a plaintiff may show that his Total Lung Capacity is below the lower limit of normal.

This requirement may be waived where the plaintiff's chest x-ray is read as a 2/1 or higher by a B-reader and the plaintiff's treating physician provides a detailed opinion that the plaintiff does suffer from a restrictive lung disease.

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Pathology In the rare instances where lung tissue has been removed, pathologists typically diagnose asbestosis where they identify any fibrosis in association with the presence of asbestos bodies (coated asbestos fibers). Under the ABA criteria, the finding of any amount of fibrosis would not be sufficient. Rather, the pathologist must grade it as 1(B) or higher.

Reporting Requirements Recognizing that the description of findings as "consistent with" asbestosis is not a medical opinion that the plaintiff has asbestosis, the ABA recommendations require a detailed medical report with an actual diagnosis signed by the diagnosing physician. This requirement is to make the physician take responsibility for his opinion that the plaintiff does meet the medical criteria for a diagnosis of asbestosis.

Conclusion

Only time will tell whether the ABA requirements will be incorporated into federal legislation. However, the ABA's action itself may significantly impact asbestos litigation in several ways.

First, the ABA clearly identifies the current wave of asbestos claims as a national crisis with profound consequences. No longer can defendants' predictions of dire consequences from further expansion of asbestos claims be ignored as "crying wolf." Many courts have relaxed normal procedural requirements or adopted novel "asbestos" rules and procedures that facilitate the filing and handling of large numbers of claims. Given the current situation, the judiciary's attention must be focused on whether it should continue to adopt policies and procedures that further exacerbate this crisis.

Second, the ABA rejects the diagnoses and findings generated by "for-profit litigation screenings" as unreliable. The ABA's illustrations of financial bias and incompetence should cause any court to seriously question the reliability and credibility of information generated by such screenings.

Third, the ABA's medical criteria should be brought to the court's attention in any case involving a diagnosis of asbestosis. The ABA relied on both plaintiff and defense medical experts in developing threshold criteria demonstrating that a plaintiff had actually sustained a legally cognizable injury.

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ASBESTOS MEDICAL MONITORING CLASS ACTION CONTINUES

Bourgeois v. A.P. Green Industries,
 02-CA-713 (La. App. 5 Cir. 2/25/03) ___ So. 2d ___

This decision from the Louisiana Fifth Circuit Court of Appeal is the latest round in the *Bourgeois* class action brought by current and former Avondale employees seeking a judicially-administered medical monitoring fund and counseling program due to alleged occupational exposure to asbestos. In the district court, Avondale and the executive-officer defendants raised exceptions that (1) the claims were barred by the 1999 Act 989 amended to Louisiana Civil Code article 2315 (excluding medical monitoring damages where there is no physical injury); (2) the medical monitoring claims were barred by the exclusive remedy limitations of workers' compensation; and (3) the claims fell exclusively under the Longshore and Harbor Workers' Compensation Act ("LHWCA"). The district court overruled the exceptions, finding Act 989 unconstitutional as applied to the *Bourgeois* claims. In *Bourgeois v. A.P. Green Indus., Inc.*, 97-3188 (La. 4/3/01), 783 So.2d 1251, the Supreme Court of Louisiana declared Act 989 (excluding medical monitoring costs from article 2315 where there is no physical injury) unconstitutional as retroactively applied in the case and remanded the remaining workers' compensation and LHWCA issues to the Fifth Circuit for resolution.

In framing its analysis, the Fifth Circuit held that "the law in effect at the time of the tortious exposures will apply if the evidence proves that the exposures were significant AND resulted in the later manifestation of damages." Following *Cole v. Celotex* and its progeny, the appellate court held that, "in resolving latent long-term toxic torts[,] courts must apply the law that was in effect at the time of the significant causative exposure." The Fifth Circuit noted that the Louisiana Workers' Compensation Law ("LWCL") first recognized asbestosis as an occupational disease in 1952 and that the LWCL extended tort immunity to the employer's executive officers in 1976. The court then held that plaintiffs with significant asbestos exposure before 1958 have an assertable negligence claim against Avondale and its executive officers, plaintiffs with significant exposure after 1958 but before 1976 have an assertable negligence action only against the Avondale executive officers, and that plaintiffs with no significant exposure before 1976 have no negligence action against Avondale or its executive officers. (Given the court's recognition of 1952 as the date asbestosis was first cov-

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ered by the LWCL, it appears that the references to 1958 are typographical errors that should be 1952.)

Plaintiffs with no significant pre-1976 exposure contended that their claims fell within the intentional tort exception to workers' compensation immunity. Finding that it could not ascertain at this stage of the proceeding whether the alleged "willful misconduct" constituted "an intentional act," the Fifth Circuit affirmed the district court's denial of the exception of no cause of action as to the "willful misconduct" allegation.

As to the LHWCA exception, the appellate court followed the decisions in *Poche v. Avondale Shipyards, Inc.*, 339 So.2d 1212 (La. 1976) and in *Abadie v. Metropolitan Life Insurance Co.*, 00-244 (La. App. 5 Cir. 3/28/01), 784 So.2d 46, and found that plaintiffs with significant pre-1976 exposure could pursue the executive officers in tort, a remedy not available under the LHWCA.

This latest *Bourgeois* decision demonstrates that many medical monitoring claims remain viable despite the Act 989 legislative amendment limiting such damages in tort cases.

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GULF STURGEON'S CRITICAL HABITAT DECLARED FOR VARIOUS WATERWAYS INCLUDING ALONG THE NORTH SHORE OF LAKE PONTCHARTRAIN, LOUISIANA

On March 19, 2003, the National Marine Fishery Service (NMFS) and the United States Fish and Wildlife Service (FWS), designated fifteen geographic areas along the Gulf of Mexico and tributaries as "critical habitat" for the Gulf Sturgeon, including parts of Lake Pontchartrain, Lake Borgne, Little Lake, Lake St. Catherine, the Rigolets, the Pearl River, Mississippi Sound, etc. See 68 Fed. Reg. 13370 (March 19, 2003). The Gulf Sturgeon had previously been declared and still is a threatened species under the Endangered Species Act on September 30, 1991. This was due to over-fishing and habitat loss. The Gulf of Mexico sturgeon is an anadromous fish, breeding in fresh water after migrating upriver from marine and estuarine environments and inhabiting coastal rivers from Louisiana to Florida during the warmer months and wintering in estuaries, bays and the Gulf.

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The sturgeon was over-fished in the early 20th century as an important commercial fishery, providing eggs for caviar, flesh for smoked fish, swim bladder for isinglass (semi-transparent substance used in many countries, including the United States, in clarification of wines and beer; and a stiffening agent for jellies, plaster, glue and cement), and gelatin used in food products and glues. The decline in habitat was associated with the construction of water control structures, such as dams and sills in 1950's, as well as dredged material disposal and other navigational maintenance projects.

The "critical habitat" determination means that developers of activities that must first obtain federal permits will now have to undergo an elaborate consultation process to ensue that the activities do not jeopardize the continued existence of the sturgeon, nor destroy or adversely modify its critical habitat. Activities that may impact critical habitat include dredging, dredge material disposal, channelization, mining, land uses that cause excessive turbidity of sedimentation (e.g., forestry or farming), water impoundment, hard bottom removal for navigation channel deepening, water diversion, dam operations, release of chemicals or pollutants or heated water from point or non-point sources, release of chemicals and biological pollutants that accumulate in sediments, and other physical or chemical alterations of channels and passes. This means that during the permit process, an agency biological opinion has to be issued by the above Services and, if the activity will diminish the critical habitat or jeopardize the species, the permit may be denied or made subject to conditions, including adopting prudent and reasonable alternatives. The Services estimate five million dollar annual economic impact will be experienced by areas subject to the new rule.

The NMFS will be responsible for consultations for actions pertaining to estuarine or marine habitats, and the FWS will maintain primary responsibility in fresh water or riverine environments.

The above Services concluded that critical habitat determination would provide a relatively low level of additional regulatory conservation benefits for the species. The designation of critical habitat is mainly the result of an adverse court decision from the United States Fifth Circuit which required such a determination. See *Sierra Club v. U.S. Fish & Wildlife Service*, 245 F.3d 434 (5th Cir. 2001). In addition, since the sturgeon is a threatened species, an unauthorized "taking" of the species, including significant habitat modifications or degradation, whether critical or not, is also prohibited, e.g., possibly through shrimp trawling which is still being studied by the Services. This "taking" could result in civil or criminal action, including penalties, fines, seizures, injunctions, etc., against any person who "takes" the sturgeon.

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EPA WITHDRAWS CERCLA CLARIFICATION

The EPA, on March 25, 2003, withdrew its direct final rule previously published on January 24, 2003 (68 Fed. Reg. 3430). See 68 Fed. Reg. 14339. The direct final rule had clarified interim standards and practices for “all appropriate inquiry” under CERCLA. EPA had promulgated the standards used by the American Society of Testing Materials (ASTM) for Phase I environmental site assessments to be the “all appropriate inquiry” for several defenses enacted under CERCLA as amended through the Small Business Liability Relief and Brownfields Revitalization Act, including for bona fide prospective purchasers, contiguous property landowners, and innocent landowners.

Now, since EPA received adverse comment on the direct final rule, it has withdrawn the direct final rule, and will consider it in future rule-making actions (see below). EPA had proposed the same rule as the direct final rule (see 68 Fed. Reg. 3478), and EPA believes the proposed rule will be finalized in the next two months.

The “direct final rule” was withdrawn, because the Administrative Procedure Act does not formally recognize such a regulatory device and an agency is always at risk in issuing a “direct final rule,” especially if the public objects. While this action leaves some doubt about the scope of the “all appropriate inquiry” standard for a short time more, the statute itself does refer to the 1997 ASTM standards.

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Remember that these legal principles may change and vary widely in their application to specific factual circumstances. You should consult with counsel about your individual circumstances. For further information regarding this E*Zine or this practice group, please contact:

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