ARKANSAS PETROLEUM STORAGE TANK TRUST FUND

2026 GUIDELINES FOR REIMBURSEMENT
OF
CORRECTIVE ACTION COSTS

ARKANSAS DEPARTMENT OF ENERGY & ENVIRONMENT
DIVISION OF ENVIRONMENTAL QUALITY
OFFICE OF LAND RESOURCES
PETROLEUM STORAGE TANK TRUST FUND
5301 NORTHSHORE DRIVE
NORTH LITTLE ROCK, AR 72118-5317

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SECTION 1 – GENERAL

1.1 INTRODUCTION

The Arkansas Petroleum Storage Tank Trust Fund was established by the Arkansas Legislature by Act 173 of 1989, as cited in Arkansas Code Annotated § 8-7-901 et seq. Its purpose was to assist underground storage tank owners in meeting the federal financial assurance requirements found in 40 C.F.R. 280, Subpart H. It also provides a financial incentive for the prompt reporting, investigation, and remediation of releases from regulated storage tank systems by providing partial reimbursement to eligible owners or operators for reasonable, allowable, and necessary costs of corrective action. Additionally, the Trust Fund provides payment to third parties for compensatory damages caused by accidental releases.

The Trust Fund is funded by a petroleum environmental assurance fee collected at the wholesale level on each gallon of motor fuel or distillate special fuel purchased in or imported into the state. Storage tank fees, established by Act 172 of 1989, as cited in Ark. Code Ann. § 8-7-801 et seq., are not a funding source for the Trust Fund. Instead, those fees provide funding for the administration of the Regulated Storage Tanks Program, including compliance, enforcement, technical, licensing, underground storage tank operator certification, and other program support activities.

Eligibility to receive funds as reimbursement for remediation work is conditional upon the tank owner being in substantial compliance with federal and state laws and rules. The Trust Fund will reimburse only reasonable, allowable, and necessary costs as determined by staff and the Petroleum Storage Tank Trust Fund Advisory Committee.

This document represents the culmination of efforts by the Arkansas Department of Energy and Environment, Division of Environmental Quality (DEQ) staff, industry, and various other stakeholders to develop guidance that is clear, fair, and consistent in its application. Efficiency, flexibility, and good stewardship of the Trust Fund are the primary purposes for publishing this guidance. This document works in conjunction with all applicable state and federal rules and regulations including but not limited to 8 Code of Arkansas Rules (CAR) pt. 80, *Reimbursement Application Instructions*, *Guidance Document on Preparing Corrective Action Plans*, and *Guidance Document on Preparing Site Assessment Work Plans.* This document replaces the *Cost Control Guidelines* dated June 2003, and *Guidelines for Reimbursement of Corrective Action Costs* dated March 2016.

1.2 DEFINITIONS

Case Manager: The technical staff assigned responsibility for the specific project requiring corrective action activities.

Controlled Company: Common ownership or family control of 5% or more.

Maintenance and Operation: Any normal repair or part replacement costs necessary to keep a piece of equipment functional are allowable to the extent they are not otherwise included in rental charges.

Prime Contractor: The principal, qualified individual or organization that holds a direct contract with the Owner or Operator to act on their behalf in response to Petroleum Storage Tank Trust Fund program corrective action activities.

Staff: Arkansas Department of Energy and Environment employees who may assist in response to Petroleum Storage Tank Trust Fund program corrective action activities.

Work Plan: The plan approved by the staff, which details the corrective action activities and the associated costs to be performed at a specific project site.

SECTION 2 – TRUST FUND ELIGIBILITY AND COVERAGE

2.1 ELIGIBILITY REQUIREMENTS

Trust Fund eligibility is determined based on the tank owner's or operator's compliance with the following requirements at the time of the discovery of a release:

a. The storage tank(s) is registered with DEQ;
b. All storage tank fees are paid and current; and
c. The tank owner or operator maintained financial responsibility for the trust fund deductible as required by 8 CAR pt. 80.

For information on requesting eligibility, please refer to the eligibility checklist found on the DEQ website.

2.2 TRUST FUND COVERAGE REQUIREMENTS

The requirements for Trust Fund coverage of a release are as follows:

a. At the time of discovery of the release, the tank owner or operator must have met all the requirements for Trust Fund eligibility found in Ark. Code Ann. § 8-7-907, 8 CAR § 80-302, and Subsection 2.1 above;
b. The release must have occurred after February 22, 1989;
c. The release must have been reported timely to DEQ as specified by 8 CAR pt. 80;
d. The tank owner or operator must cooperate fully with DEQ in conducting corrective action to address the release; and
e. The tank owner or operator must have expended the deductible in reasonable, allowable, and necessary costs for the release.

If eligibility and coverage requirements are met, a request for eligibility may be submitted in a form or manner prescribed by DEQ.

2.3 TRUST FUND COVERAGE LIMITS

As specified in 8 CAR pt. 80, the Trust Fund coverage limit for corrective action costs per eligible release is two million dollars ($2,000,000). The maximum trust fund reimbursement to an eligible tank owner or operator for corrective action costs required by DEQ to address a release is two million dollars ($2,000,000) less the deductible.

Although these guidelines focus on reimbursement of corrective action costs, the Trust Fund also may provide coverage for payment of third-party claims associated with an eligible release. The total Trust Fund coverage limit for third-party claims is one million dollars per release ($1,000,000) less the $7,500 deductible. The maximum in Trust Fund payments for third-party claims for a release is nine hundred ninety-two thousand five hundred dollars ($992,500).

2.4 TRUST FUND DEDUCTIBLES

The initial amount of reasonable, allowable, and necessary corrective action costs incurred by a tank owner or operator for an occurrence is considered a deductible.

Refer to 8 CAR pt. 80 for the deductible for corrective action costs.

The deductible for third-party claims for an occurrence is seven thousand five hundred dollars ($7,500).

Trust fund deductibles are not reimbursable.

2.5 APPLYING FOR REIMBURSEMENT

In order to apply for reimbursement of corrective action costs, a tank owner or operator must execute a completed application and demonstrate it meets the requirements for Trust Fund eligibility and fund coverage found in Subsections 2.1 and 2.2 of these guidelines including 8 CAR pt. 80.

An application for Trust Fund reimbursement must be submitted on forms provided by DEQ. The *Reimbursement Application Instructions* provide additional guidance. The Reimbursement Application Form TF-1 and *Reimbursement Application Instructions* can be found on the DEQ website.

SECTION 3 – CORRECTIVE ACTION COSTS

3.1 REASONABLE, ALLOWABLE, AND NECESSARY

All corrective action costs submitted for reimbursement from the Trust Fund must be reasonable, allowable, and necessary as outlined in 8 CAR §§ 80-311, 312, and 313.

The subsections that follow provide clarifying information in addition to the information found in the regulatory citations above. For questions about any specific costs or categories not mentioned herein, please contact the Trust Fund staff, Office of Land Resources, DEQ.

3.2 HOTEL AND MEALS

Hotel and meal expenses may be reimbursed if an overnight stay is necessary to facilitate corrective action in an efficient manner.

Requests for reimbursement of hotel expenses must be supported by an original hotel receipt (not a credit card receipt) showing the actual amount paid for the hotel room, including applicable taxes and fees. No reimbursement will be made without a receipt. Additional charges like room service, in-room movies, club fees, phone calls, or internet service are not reimbursable.

Meals are reimbursed on a per diem basis at the Arkansas state allowance rate (minus incidental rate) that can be found on the U.S. General Services Administration (GSA) website. No per diem will be reimbursed unless associated with an overnight stay. A hotel receipt is necessary to document an overnight stay. Hotel receipts must indicate the number of people in occupancy if more than one per diem is claimed per hotel receipt. No meal-related costs, such as taxes, tips, or delivery fees will be reimbursed in excess of the per diem amount.

Only hotel and per diem costs meeting these criteria and paid by the tank owner or responsible party may be reimbursed. There is no markup allowed on per diem. Markup for hotel costs may not exceed the twenty percent (20%) markup rate for direct costs.

3.3 MILEAGE

Mileage, regardless of vehicle class or size, is reimbursable on a per mile basis at the loaded rate of the Arkansas state allowance rate listed on the GSA website, at the time of travel, multiplied by 1.5. No additional markup is allowed.

Rolling equipment like dump trucks, drill rigs, or dozers is a separate category not covered by this section. See Rolling Equipment Subsection 3.7.

Mileage may be reimbursed only for the actual miles driven that are necessary to facilitate corrective action in an efficient manner. Consultants and contractors are encouraged to minimize the number of trips to and from locations, where possible, by combining planned site activities. For example, planning well gauging and well sampling activities on the same trip rather than on separate trips.

Only mileage charges meeting these criteria will be allowable for reimbursement.

3.4 TOOLS OF THE TRADE

Tools of the trade are tools or devices frequently used on multiple sites and typically used by environmental consultants during remediation operations. Consultants are expected to provide necessary tools of the trade as part of their base services. No direct charges (rental, lease, or purchase) or indirect charges (labor, mileage, or other charges related to procurement) for tools of the trade are reimbursable. Any exceptions to the items specified below must be approved by DEQ in a work plan to be considered an allowable cost for reimbursement. Tools of the trade include, but are not limited to, the following:

a. Hand tools (manual or powered)
b. Ice chests
c. Buckets
d. Water hoses
e. Wheelbarrows
f. Safety equipment (e.g., caution tape, safety cones, etc.)
g. Traffic control equipment (with the exception of concrete barricade rental, safety fencing, caution lights, warning or directional signs, or site-specific equipment necessary for traffic control and approved by DEQ in a work plan)
h. Personal protective equipment
i. Surveying equipment
j. Communication equipment (e.g., cell phones, etc.)
k. Computing equipment (e.g., laptops, tablets, etc.)
l. Photography equipment (e.g., cameras, lens, etc.)

3.5 FIELD EQUIPMENT RENTAL

Field equipment, as listed below, are tools, machines, instruments, and other purpose-built resources used in a remote setting during corrective action that are necessary, reasonable, and allowable. Rental fees may be reimbursed for consultant-owned field equipment and for field equipment obtained from a third-party vendor. Field equipment purchases are not reimbursable.

Rental fee rates must be based comparatively on the most cost-effective rental timeframe for the expected duration of use for the equipment, such as, hourly, daily, weekly, or monthly. Rental rates should not exceed 150% of the equipment original cost.

Rental fees must not exceed a competitive rate. Competitive rates may be established by no less than three (3) independent bids or quotes. For consultant-owned field equipment, each consultant must provide a list of rental rates with justification supporting that each rental rate is a competitive rate. All rental rates must be reviewed and approved by DEQ.

Approved rental rates will be reviewed annually by DEQ. Any recommended adjustments to those rates will be reviewed by the Advisory Committee on Petroleum Storage Tanks in December of each year, with final approved rental rates effective January 1 of the following year. Field equipment covered by this Subsection includes:

a. Air compressors
b. Generators
c. Concrete saws
d. Jackhammers
e. Interface probes
f. Photoionization Detector (PID), Flame Ionization Detector (FID), and Organic Vapor (OVA)
g. Infrared analyzers
h. Portable gas chromatographs
i. Dataloggers
j. Portable groundwater sampling pumps
k. Water quality sampling meters
l. Air flow meters
m. Decibel meters

Rental costs for field equipment not listed here may be allowed upon approval by DEQ. An approved competitive rental rate for consultant-owned equipment is considered a loaded flat rate. Additional markup is not allowed. Markup on field equipment rented from a third-party vendor is allowed subject to Subsection 4.1.

Remediation equipment that must be installed at a site to implement a corrective action plan (e.g. a fixed remediation system) should be charged as a rental rate. However, purchasing remediation equipment may be reimbursable if pre-approved by DEQ. For rental and purchasing of remediation equipment information, see Appendix A

3.6 FIELD SUPPLIES

The costs of consumable items necessary for conducting corrective action are generally considered supplies. Supplies include items such as the following:

a. Sample containers and bailers expended at a specific site
b. Ice used for sample preservation
c. Disposable gloves used for sampling
d. Plastic storage bags used for sampling
e. Deionized water (or other water used for decontamination)
f. Wear parts such as saw blades and hand drill bits (if broken or otherwise expended on a specific project.)

Supplies do not include items identified as tools of the trade, items not completely expended at a site, or any item excluded from reimbursement by rule. Supplies that are not reimbursable include the following:

a. Beverages
b. Bottled water (for consumption – not decontamination)
c. Ice for personal use

Reimbursement for these supplies is excluded as hydration fluids should either be covered under per diem, when an overnight stay is necessary, or included in the consultant's overhead expenses. Bottled water, soft drinks, or ice purchased by a consultant, contractor, or associated staff member for incidental consumption or use by field personnel should be considered a cost of doing business and not billed to the tank owner or responsible party.

3.7 ROLLING EQUIPMENT

Rolling equipment includes dump trucks, earth-moving equipment, or drilling equipment. Costs to purchase rolling equipment are not allowable costs for purposes of reimbursement.

Reimbursement for consultant-owned rolling equipment will be made on a loaded unit cost based on competitive rates. A minimum of three (3) third-party quotes is required to establish a competitive rate for a unit cost. All unit cost rates submitted by a consultant as competitive must be reviewed and approved by DEQ. Approved rates will be reviewed annually in accordance with the procedure outlined in Field Equipment Subsection 3.5.

Unit costs may be based on volume, weight, time, footage, mileage or other appropriate and verifiable unit measurements. However, the selected unit type must result in the best efficiency and lowest overall cost for the work being conducted that requires the use of rolling equipment.

An approved competitive rate is considered a loaded flat rate. No additional markup is allowed. Rolling equipment obtained by subcontract with a third-party vendor must follow the same procedures for establishing a competitive rate for a unit cost. Subcontract costs for rolling equipment are considered a direct cost for the purpose of determining allowable project markup.

3.8 EMERGENCY RESPONSE

The costs of responding to emergencies caused by a release of regulated substances from qualified storage tanks may be reimbursed, provided such costs are reasonable, allowable, and necessary. Pre-approval of emergency response costs by DEQ is not required during the initial emergency response period. However, DEQ must be provided with an estimate of emergency response costs within 72 hours of the beginning of the emergency.

Overtime costs may be charged for field personnel responding to an emergency, if overtime work is required. No administrative or professional personnel overtime costs are reimbursable for emergency response, unless approved by staff in writing.

3.9 OVERTIME

Labor costs based on overtime rates for non-exempt employees may be reimbursed for personnel hours worked in overtime status. To qualify for reimbursement at overtime rates, the following conditions must be met:

a. The overtime work is necessary at a specific project;
b. Only the hours in excess of forty (40) hours per week for a specific project may be reimbursed at an overtime rate; and
c. The work must qualify as overtime under the provisions of the Fair Labor Standards Act.

For overtime costs on emergency response projects, see Emergency Response Subsection 3.8.

3.10 WORK PLAN PREPARATION

Preparation costs for work plans submitted by the prime consultant, on behalf of the owner/operators requested by DEQ for each stage of a cleanup, are allowable costs that may be reimbursed. However, the costs of correcting technical deficiencies in work plans that have been submitted for DEQ review and approval, but returned with a notice of deficiency, are not reimbursable.

When required by DEQ, the costs of revising work plans, due to changes in project scope, are reimbursable.

3.11 UTILITY REPAIR OR REPLACEMENT

8 CAR § 80-312 (b)(2) prohibits the reimbursement of costs to repair damages caused by the performance of corrective action that are due to contractor negligence, error, or other wrongful action. This includes utilities damaged accidentally or unexpectedly during excavation, drilling, or other corrective action work being conducted by a contractor. Unexpected or accidental damage to utilities during corrective action activities is, at a minimum, the result of error and can pose serious endangerment to workers. Proper planning to locate utilities and safely remove, repair, or replace them (if necessary to facilitate corrective action) is a reimbursable cost.

SECTION 4 – MARKUP OF COSTS

4.1 MAXIMUM MARKUP

The maximum amount of markup that can be charged on actual costs incurred by a prime contractor in the performance of corrective action activities is twenty percent (20%) of the actual cost. For maximum markup on labor, see Labor Subsection 4.2 below.

If a contractor or consultant does not hire, remunerate, and supervise a subcontractor then no profit will be allowed on that particular subcontract amount. For example, if the tank owner or operator hires part of the work to be completed directly by another contractor, laboratory, or vendor then no profit will be allowed on that portion of the claim to the environmental contractor.

If the profit reflected by claim form TF-1 (cost summary) is above the maximum profit percentage then the excess profit will not be reimbursed by the trust fund, and the claim will be reduced by that excess profit amount.

4.2 LABOR

For labor, the actual cost is the number of hours (including partial hours) worked by an individual on a project then multiplied by that individual's "raw labor rate". "Raw labor rate" is the gross hourly rate paid to an employee before any employer taxes, benefits, or other costs are deducted. The raw labor rate is multiplied by three to determine the total labor cost for which reimbursement may be requested.

4.3 DIRECT COSTS

A direct cost is the actual cost paid directly by a tank owner, responsible party, or prime consultant for a product or service. Direct costs include subcontract costs, laboratory services, and purchases of equipment and supplies for corrective action. No indirect costs are reimbursable. All direct costs must be reasonable, allowable, and necessary to qualify for reimbursement.

4.4 LOADED COSTS

Some costs must be charged by the prime consultant at a "loaded" unit rate, meaning markup is included in these costs. These types of costs are identified in other Subsections of this guidance document and include costs charged for per diem, mileage, reimbursement application preparation, and consultant-owned equipment rentals. No additional markup may be added to costs in this category.

SECTION 5 – CHANGE ORDERS

5.1 COST OVERRUNS

Each work plan submitted to DEQ for review and approval includes a detailed cost estimate for all corrective action tasks included in the scope of the work plan. DEQ will approve costs based on an evaluation of this estimate. The total amount of all approved costs in a work plan shall not be exceeded unless a change order is submitted and approved by DEQ.

It is preferred and recommended by DEQ that potential or actual cost overruns be identified, and that DEQ be notified prior to the performance of any work resulting in an overrun. Failure to identify and notify DEQ of a cost overrun may result in the excess cost being disallowed. Submitting a change order under the provisions of Change Order Subsection 5.2 does not guarantee approval by DEQ of a cost overrun nor does it guarantee Trust Fund reimbursement for a cost overrun.

5.2 CHANGE ORDER PROCEDURES

The procedures of this Subsection must be followed when submitting a change order to DEQ. A change order shall be submitted in writing (or verbally with written follow-up) to DEQ in advance of the work being performed. If it is not possible to submit a change order prior to the work being performed, the change order must be submitted for approval as soon as possible but prior to requesting any Trust Fund reimbursement for the work. If a change order is not submitted prior to work being performed, there is no guarantee that it is approved by DEQ or that there will be Trust Fund reimbursement.

DEQ will review change orders as submitted and provide a response in writing (or a verbal response with written follow-up) as soon as possible.

The required content of a change order must define area(s) of change (such as cost, scope, or schedule) as follows:

a. Any change in cost that will exceed the approved total cost of a work plan task;
b. Any change in scope (may or may not result in exceedance of the approved total cost for a work plan); and
c. Any change in schedule (may or may not result in exceedance of the approved total cost for a work plan).

SECTION 6 – REIMBURSEMENT APPLICATION

6.1 PREPARATION COSTS

Costs for preparation of reimbursement applications will be reimbursed on a loaded rate unit basis as follows:

a. $500.00 for an application claim equal to or less than $25,000.00;
b. $1,000.00 for an application claim between $25,000.01 and $100,000.00; or
c. $2,000.00 for an application claim of $100,000.01 or greater.

No additional markup is allowed on the loaded rates listed above for reimbursement application preparation.

An application for interim payment of reimbursable corrective action costs may be submitted prior to the conclusion of corrective action activities. Pursuant to 8 CAR § 80-309, applications for interim payments may be submitted ninety (90) days following initiation of work, and at ninety-day intervals thereafter, until completion of the authorized activities. Pursuant to the *Reimbursement Application Instructions*, a project summary and site map should be submitted with each application.

6.2 PRESENTATION TO ADVISORY COMMITTEE

Reasonable costs for a single representative to present an application to the Advisory Committee on Petroleum Storage Tanks are reimbursable. Reasonable costs include labor and mileage costs for the representative to attend a committee meeting.

When a representative is presenting multiple applications at a single meeting, the total cost for attending the meeting must be appropriately prorated for each application. Costs for the tank owner or operator to attend a committee meeting are not reimbursable.

SECTION 7 – CONFLICT OF INTEREST

7.1 GENERAL

It is the responsibility of the tank owner or operator to prevent conflicts of interest from occurring in the remediation project. Tank owners and operators must follow Arkansas law regarding conflicts of interest. The tank owner or operator and the environmental consultant must disclose to DEQ any financial interest amounting to five percent (5%) or more ownership or voting control in a vendor of costs to the cleanup project. It is important in determining reasonableness of costs that prices reflect the marketplace and the forces of supply and demand rather than control by the tank owner, tank operator, or consultant.

APPENDIX A – REMEDIATION EQUIPMENT PURCHASE AND RENTAL

Remediation equipment is equipment that remains on site throughout the cleanup that has some residual value after the activity has been completed. Equipment expenses for the purpose of owner or operator reimbursement, provided the remediation equipment purchase or rental cost estimates have been reviewed and approved, should be presented according to one of the categories listed below. All requests for reimbursement of equipment cost must list on each invoice the following: Name of the equipment or apparatus, model and serial numbers, and total number of days the equipment was in operation.

All the remediation equipment should be in operational order at all times unless reported to the case manager. Two consecutive unreported out-of-operation conditions, when discovered by the case manager, may result in the denial of partial reimbursement on the next reimbursement application.

Any one or a combination of the following six equipment reimbursement scenarios may be presented in a site assessment or corrective action work plan for conditional approval:

1. **Remediation equipment rented directly from a company in the business of renting equipment.** (Primarily short-term - less than one year)

    a. Consideration of this category requires that total compensation to a rental company should not exceed 150% of the original cost.

    b. Rentals in this category shall be from companies specifically in the rental business and cannot be in business holdings by common ownership or family control of 5% or more with the owners or operators or their contractor unless written prior approval is given by the Trust Fund staff.

    c. Rental rates shall be based on the consideration of a minimum of three documented third-party quotes. If the rate selected is considered unreasonable by the staff, additional quotes may be requested.

    d. For reimbursement purposes, the owner or operator may allow their consultant to organize and submit rental invoices and proof of payment from each vendor as specified in 8 CAR pt. 80. Operation must be invoiced separately unless a service contract is provided from the equipment company. The equipment company must provide, at no cost, the replacement of any defective component of the remediation equipment.

2. **Equipment purchased and charged in one lump sum.**

Equipment in this category must receive prior approval from the Trust Fund manager.

Equipment identified becomes the property of the state when the project has been completed. The contractor will be reimbursed for the disassembly and the inventory, and transportation of the equipment to a site selected by the Trust Fund staff, in coordination with the state's Marketing and Redistribution Division. Interest or finance charges may be considered part of the purchase price. Maintenance and operation must be invoiced separately for the duration of the project.

3. **Remediation equipment leased or purchased by a contractor and leased back to a specific project for the full life of the project on a scheduled basis.**

    a. The same rule applies here as in category 2 above.

    b. If the project ends before the equipment is paid for, the Trust Fund staff may require the owner or operator to pay the remaining purchase price of the equipment before being reimbursed or require the contractor to retain the equipment for use on subsequent projects. Equipment becomes the property of the state if fully reimbursed as a lease or purchase.

4. **Remediation equipment purchased by the owner's or operator's contractor and leased back to a specific project over the full depreciation of the equipment.** See Remediation Equipment Rental Subsection 3.5.

5. **Equipment frequently used on multiple sites,** See Tools of the Trade Subsection 3.4.

6. **Rolling equipment – trucks, earth-moving equipment, and or drilling equipment**. See Rolling Equipment Subsection 3.7.

APPENDIX B – PROJECT FINANCIAL MANAGEMENT STANDARDS

Standards Requirements:

The tank owners and operators and their agents will be required to maintain adequate records for audit and to demonstrate that all costs are allowable and reasonable. In addition to the requirements stated in 8 CAR pt. 80, DEQ recommends the following:

1. Payroll records should be available for review to prove that employees billed to the site are actually on staff. Canceled payroll checks, W-2 forms, quarterly payroll tax returns, or payroll journals or printouts will suffice for this purpose. Copies of personnel records of professional qualifications and academic degrees should be available for review.
2. Subcontractors hired should be asked to submit written price proposals for non-emergency work amounts between $500.00 and $10,000.00. On work amounting to $10,000.00 or more, three sealed bids on a unit cost basis should be obtained. If specifications can be provided, then a fixed price bid should be obtained.
3. Equipment rental should be awarded based on a bidding process on the equipment specified in the approved work plan. The invoices should contain equipment descriptions such as model numbers and capacity of the equipment.

Approved By: Bryan Leamons, P.E.

Title: Deputy Director, Office of Land Resources

Signature: Bryan Leamons Digitally signed by Bryan Leamons
DN: cn=Bryan Leamons, o=Arkansas E & E,
ou=DEQ,
email=bryan.leamons@arkansas.gov, c=US
Date: 2026.09.25 11:07:08 -05'00'

Date: 9/25/26