

CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
CENTRAL VALLEY REGION

ADMINISTRATIVE CIVIL LIABILITY COMPLAINT R5-2011-0595

For

VIOLATIONS OF WASTE DISCHARGE REQUIREMENTS
ORDER NO. R5-2010-0052 (NPDES NO. CA0085294)
AND CEASE AND DESIST ORDER NO. R5-2010-0053

IN THE MATTER OF

SHASTA GOLD CORPORATION
FRENCH GULCH (NEVADA) MINING CORPORATION
WASHINGTON MINE
WDID NO. 5A459005001

SHASTA COUNTY

This Administrative Civil Liability Complaint (Complaint) is issued to Shasta Gold Corporation & French Gulch (Nevada) Mining Corporation, (hereafter Discharger) pursuant to California Water Code (CWC) sections 13385 and 13350, which authorize the imposition of Administrative Civil Liabilities, CWC section 13323, which authorizes the Executive Officer to issue this Complaint, and CWC section 7, which authorizes the delegation of the Executive Officer's authority to a deputy. This Complaint is based on findings that the Discharger violated provisions of Waste Discharge Requirements (WDRs) Order R5-2010-0052 (NPDES No. CA0085294) and Cease and Desist (C&D) Order No. R5-2010-0053.

The Executive Officer of the Regional Water Quality Control Board, Central Valley Region (hereafter Central Valley Water Board) finds the following:

1. The Discharger is the operator and partial owner of an underground gold mine complex and mill referred to collectively as the Washington Mine. The mine is in Section 17, T33N, R7W, MDB&M approximately 2.5 miles west of the community of French Gulch, Shasta County.
2. The mine is located on both patented land owned by Shasta Gold Corporation and French Gulch (Nevada) Mining Corporation, and unpatented lands administered by the U.S. Department of Interior, Bureau of Land Management (BLM). Mining is conducted on the unpatented lands by the operator under a special use permit. The BLM is responsible for ensuring compliance with these requirements on land over which they administer, but Shasta Gold Corporation and French Gulch (Nevada) Mining Corporation, are responsible for day-to-day operations and monitoring.
3. Surface water runoff from the site is to Scorpion Gulch, tributary to French Gulch which in turn is tributary to Clear Creek and eventually Whiskeytown Lake and the Sacramento River. The beneficial uses of surface waters are designated in the Regional Board Water Quality Control Plan for the Sacramento and San Joaquin Rivers - 4th Edition 1998 (Basin Plan) and includes municipal, domestic, agricultural and industrial supply; recreation, freshwater habitat, spawning, and wildlife habitat.

4. On 27 May 2010 the Central Valley Water Board adopted Waste Discharge Requirements Order R5-2010-0052 (NPDES NO. CA0085294), to regulate discharges of industrial wastewater generated during the mining of ore from underground workings, crushing and milling of the ore and recovery of mineral values with flotation methodology. Shasta Gold Corporation, French Gulch (Nevada) Mining Corporation, and U.S. Department of Interior, Bureau of Land Management are each listed as the Discharger on WDR Order R5-2010-0052. Disposal of tailings and other solid wastes are regulated under separate WDRs for land disposal.
5. Order No. R5-2010-0052 was the first WDRs and NPDES permit issued for the Washington Mine facility. The effluent limits set in the permit for copper, lead, nickel, silver, and zinc were based on implementation of the California Toxics Rule. The effluent limitations for ammonia, antimony, arsenic, cadmium, chlorine, chromium, cobalt, electrical conductivity, mercury, molybdenum, nitrate, TDS, Total Suspended Solids, vanadium, methyl isobutyl carbinol, and potassium amyl xanthate were based on the Basin Plan. Based on the results of monitoring data submitted by the Discharger and collected by staff prior to issuance of the Order, it was determined that the Discharger was not able to immediately and consistently comply with the effluent limitations for antimony, arsenic, cadmium, copper, lead, mercury, molybdenum, nickel, silver, zinc, electrical conductivity and total dissolved solids.
6. On 27 May 2010 the Central Valley Water Board adopted Cease and Desist Order No. R5-2010-0053 to implement a time schedule to ensure compliance with the final effluent limits contained in Section IV.A.1.a of WDR Order No. R5-2010-0052 and to establish interim effluent limitations until the time schedule is completed. In order to come in to compliance the Discharger anticipated the need to either implement source controls, seal the adits, which discharge mine drainage, construct individual treatment systems at each adit, or construct conveyance systems to transfer the mine drainage to the main water treatment system. Given the extent of these improvement projects, the Central Valley Water Board provided a time schedule of up to 5 years for the Discharger to comply with the final effluent limitations for antimony, arsenic, cadmium, copper, lead, mercury, molybdenum, nickel, silver, zinc, electrical conductivity and total dissolved solids at adits, which discharge these waste constituents and parameters in excess of the effluent limits.
7. This Complaint covers discharges from discharge point EFF-006 from the period of 1 July 2010 through 30 April 2011 as detailed in Attachment A. On 1 August 2011, Central Valley Water Board staff issued the Discharger a Notice of Violation and draft Record of Violations (ROV) for the above time period.
8. Order No. R5-2010-0052 includes, in part, the following effluent limitations:

1. Final Effluent Limitations – Discharge Points 001 - 006

The Discharger shall maintain compliance with the following effluent limitations at Discharge Points 001-006, with compliance measured at Monitoring Locations EFF-001, EFF-002, EFF-003, EFF-004, EFF-005, and EFF-006 as described in the attached MRP (Attachment E). If the discharge from a given Monitoring Location is collected and routed to the main water treatment system or another treatment system,

then compliance shall be measured at the discharge from the respective water treatment system.

- a. The Discharger shall maintain compliance with the effluent limitations specified in Table 6:

Table 6. Effluent Limitations

Parameter	Units	Effluent Limitations			
		Average Monthly	Maximum Daily	Instantaneous Minimum	Instantaneous Maximum
Antimony, Total Recoverable	µg/L	6.0			
Arsenic, Total Recoverable	µg/L	10.0			
Beryllium	µg/L	4			
Cadmium, Total Recoverable	µg/L	0.24	0.5		
Chromium, Total Recoverable	µg/L	50	100		
Cobalt, Total Recoverable	µg/L	50			
Copper, Total Recoverable	µg/L	5.0	10.3		
Lead, Total Recoverable	µg/L	1.7	3.4		
Mercury, Total Recoverable	µg/L	0.05	0.10		
Molybdenum, Total Recoverable	µg/L	10			
Nickel, Total Recoverable	µg/L	20	40		
Silver, Total Recoverable	µg/L				2.3
Vanadium, Total Recoverable	µg/L	100			
Zinc, Total Recoverable	µg/L	13	27		
Ammonia	mg/L	0.7	2.1		
BOD	mg/L	<5			
Chlorine	mg/l	0.02 ¹	0.01 ²		
Nitrate (as N)	mg/L	10			
Nitrite (as N)	mg/L	1			
Oil and Grease	mg/L	10	15		
pH	standard units			6.5	8.5
Total Petroleum Hydrocarbons (Diesel)	µg/L		50		
Total Suspended Solids	mg/L	20	30		
Methyl Isobutyl Carbinol	µg/L	<5	<5		
Potassium Amyl Xanthate	µg/L	ND	ND		

1. 1-hour average
2. 4-day average

9. Order No. R5-2010-0052 includes, in part, the following effluent monitoring requirements:

IV EFFLUENT MONITORING REQUIREMENTS

Monitoring Location EFF-001 (Table E-3) and Monitoring Locations EFF-002, EFF-003, EFF-004, EFF-005, and EFF-006 (Table E-4) footnotes state:

¹ Pollutants shall be analyzed using the analytical methods described in 40 CFR Part 136; for priority pollutants the methods must meet the lowest minimum levels (MLs) specified in Attachment 4 of the SIP, where no methods are specified for a given pollutant, by methods approved by this Regional Water Board or the State Water Board.

² Total mercury samples shall be taken using clean hands/dirty hands procedures, as described in USEPA method 1669: *Sampling Ambient Water for Trace Metals at EPA Water Quality Criteria Levels*, for collection of equipment blanks (section 9.4.4.2), and shall be analyzed by USEPA method 1630/1631 (Revision E) with a method detection limit of 0.02 ng/L for methylmercury and 0.2 ng/L for total mercury.

10. Order No. R5-2010-0052, Attachment E (Monitoring and Reporting Program) Section X.D.2 includes, in part, the following requirements:

Within **60 days** of permit adoption, the Discharger shall submit a report outlining minimum levels, method detection limits, and analytical methods for approval, with a goal to achieve detection levels below applicable water quality criteria. At a minimum, the Discharger shall comply with the monitoring requirements for CTR constituents as outlined in Section 2.3 and 2.4 of the *Policy for Implementation of Toxics Standards for Inland Surface Waters, Enclosed Bays, and Estuaries of California*, adopted 2 March 2000 by the State Water Resources Control Board. All peaks identified by analytical methods shall be reported.

11. Order No. R5-2010-0053 states:

The following interim effluent limitations shall be effective immediately at the I-Level Adit (Discharge Point 006), and shall remain in effect through **17 March 2013**, or when the Discharger is able to come into compliance with the final effluent limitations, whichever is sooner.

Parameter	Units	Maximum Daily Effluent Limitation
Antimony, Total Recoverable	µg/L	72
Arsenic, Total Recoverable	µg/L	331
Copper, Total Recoverable	µg/L	19
Lead, Total Recoverable	µg/L	10.9
Molybdenum, Total Recoverable	µg/L	84
Zinc, Total Recoverable	µg/L	216
Electrical Conductivity	µmhos/cm	3,260
Total Dissolved Solids	mg/l	2,475

STATEMENT OF WATER CODE SECTIONS UPON WHICH LIABILITY IS BEING ASSESSED

12. An administrative civil liability may be imposed pursuant to the procedures described in CWC section 13323. An administrative civil liability complaint alleges the act or failure to act that constitutes a violation of law, the provision of law authorizing administrative civil liability to be imposed, and the proposed administrative civil liability.
13. Pursuant to CWC section 13385(a), any person who violates CWC section 13376, any waste discharge requirements issued pursuant to Chapter 5.5 of the Porter-Cologne Water Quality Control Act (Compliance with the Provisions of the Clean Water Act), any requirements established pursuant to CWC section 13383, or any requirements of section 301 of the Clean Water Act is subject to administrative civil liability pursuant to CWC section 13385(c).
14. CWC section 13385(h) and (i) require assessment of mandatory penalties and state, in part, the following:

CWC section 13385(h)(1) states:

Notwithstanding any other provision of this division, and except as provided in subdivisions (j), (k), and (l), a mandatory minimum penalty of three thousand dollars (\$3,000) shall be assessed for each serious violation.

CWC section 13385 (h)(2) states:

For the purposes of this section, a 'serious violation' means any waste discharge that violates the effluent limitations contained in the applicable waste discharge requirements for a Group II pollutant, as specified in Appendix A to Section 123.45 of Title 40 of the Code of Federal Regulations, by 20 percent or more or for a Group I pollutant, as specified in Appendix A to Section 123.45 of Title 40 of the Code of Federal Regulations, by 40 percent or more.

CWC section 13385 (i)(1) states:

Notwithstanding any other provision of this division, and except as provided in subdivisions (j), (k), and (l), a mandatory minimum penalty of three thousand dollars (\$3,000) shall be assessed for each violation whenever the person does any of the following four or more times in any period of six consecutive months, except that the requirement to assess the mandatory minimum penalty shall not be applicable to the first three violations:

- A) Violates a waste discharge requirement effluent limitation.
- B) Fails to file a report pursuant to Section 13260.
- C) Files an incomplete report pursuant to Section 13260.
- D) Violates a toxicity effluent limitation contained in the applicable waste discharge requirements where the waste discharge requirements do not contain pollutant-specific effluent limitations for toxic pollutants.

15. CWC section 13350(e) allows the state board or regional board to impose civil liability administratively on a daily basis or on a per gallon basis, but not both.

CWC section 13350(e)(1)(B) states in part:

When there is no discharge, but an order issued by the regional board is violated, except as provided in subdivision (f), the civil liability shall not be less than one hundred dollars (\$100) for each day in which the violations occurs.

ALLEGED VIOLATIONS

Effluent Limitation Violations, Mandatory Minimum Penalties

16. In April 2011 the Discharger exceeded effluent limits and reported five serious violations for total recoverable arsenic, total recoverable copper, and total recoverable lead in discharges to surface waters. A summary of these violations can be found in Attachment A.

Monitoring and Reporting, Discretionary Penalties

17. Between 1 February 2011 and 30 April 2011 the Discharger committed three violations of analytical methodologies by failing to use the analytical methods described in 40 CFR Part 136; for priority pollutants the methods used did not meet the lowest minimum levels specified in Attachment 4 of the SIP. A summary of these violations can be found in Attachment A.
18. Between August 2010 and July 2011, the Discharger committed an additional six violations of using unapproved analytical methodologies for the analyses of mercury that were not included in Section 16 above. A summary of these violations can be found in Attachment A.
19. The Discharger submitted the required report for outlining minimum levels, method detection limits, and analytical methods for approval required by Monitoring and Reporting Program Section X.D.2 on 28 June 2011, 342 days late. A summary of this violation can be found in Attachment A.

FACTORS CONSIDERED IN DETERMINING ADMINISTRATIVE CIVIL LIABILITY

20. Pursuant to CWC section 13385, subdivision (e) and 13327, in determining the amount of any civil liability imposed under CWC section 13385(c), the Central Valley Water Board is required to take into account the nature, circumstances, extent, and gravity of the violations, whether the discharges are susceptible to cleanup or abatement, the degree of toxicity of the discharges, and, with respect to the violator, the ability to pay, the effect on its ability to continue its business, any voluntary cleanup efforts undertaken, any prior history of violations, the degree of culpability, economic benefit or savings, if any, resulting from the violations, and other matters that justice may require. CWC section 13385, subdivision (e) also requires that at a minimum, liability shall be assessed at a level that recovers the economic benefit, if any, derived from the acts that constitute the violation(s).

21. The failure to use the required analytical methodology for sample analyses with the lowest detection limits for priority pollutant metals (excluding mercury) in February, March, and April 2011 was, according to the Discharger, inadvertent as they did not understand the difference in analyses, did not result in an increase of pollutants or discharges to surface waters or land, and were corrected as soon as they were aware of the violation. The Discharger was fully culpable and derived an economic savings of approximately \$250 dollars over the three months for the priority pollutant metals, excluding mercury.
22. The failure to use the required analytical methodology for sample analyses for mercury between August 2010 and July 2011 is a violation. The violation was, according to the Discharger, inadvertent as they did not understand the difference in analyses. The violation did not result in an increase of pollutants or discharges to surface waters or land, and were corrected as soon as they were aware of the violation. The Discharger was fully culpable and derived an economic savings of approximately \$5,800.
23. The failure to submit the required report outlining minimum levels, method detection limits, and analytical methods was due to the failure by the Discharger to fully read and understand the requirements of the permit. However the failure to submit the report did not result in an increase of pollutants or discharges to surface waters or land, and was corrected as soon as they were aware of the violation. The Discharger was fully culpable and had the benefit of retaining money that should have been spent on creating the report for an extra 342 days. The economic savings was approximately \$160.

PROPOSED ADMINISTRATIVE CIVIL LIABILITY

24. Pursuant to CWC section 13385, subsections (h) and (i), the Central Valley Water Board is required to assess a mandatory minimum penalty in the amount of **fifteen thousand dollars (\$15,000)** for violations of the WDRs Order No. R5-2010-0052 and WDRs Order No. R5-2010-0053 incurred by exceeding the effluent limitations, as shown in Attachment A.
25. The failure to use the appropriate analytical methods for metals in February, March, and April 2011 is subject to discretionary penalties pursuant to CWC section 13385 in the amount of a minimum administrative liability of **two thousand five hundred and thirty-one dollars (\$2,531)**, as shown in Attachments A, B, and C.
26. The failure to use the appropriate analytical methods for mercury between August 2010 and July 2011 is subject to discretionary penalties pursuant to CWC section 13385 in the amount of a minimum administrative liability of **five thousand eighty-four dollars (\$5,084)**, as shown in Attachments A, B, and C.

27. The failure to submit required report required report outlining minimum levels, method detection limits, and analytical methods within the required time is subject to discretionary penalties pursuant to CWC section 13350 in the amount of a minimum administrative civil liability of **two thousand eight hundred and eighty-five dollars (\$2,885)**, as shown in Attachments A, B and C.
28. The Central Valley Regional Water Board has incurred staff costs of **one-thousand dollars (\$1,000)** in preparation of this Complaint.
29. The total liability for this Administrative Civil Liability Complaint is **twenty-six thousand five hundred dollars (\$26,500)**.
30. There are no statutes of limitations that apply to administrative proceedings. The statutes of limitations that refer to "actions" and "special proceedings" and are contained in the California Code of Civil Procedure apply to judicial proceedings, not an administrative proceeding. See *City of Oakland v. Public Employees' Retirement System* (2002) 95 Cal. App. 4th 29, 48; 3 Witkin, Cal. Procedure (4th ed. 1996) Actions, §405(2), p. 510.
31. Notwithstanding the issuance of this Complaint, the Central Valley Water Board retains the authority to assess additional penalties for violations of the requirements of the Discharger's waste discharge requirements for which penalties have not yet been assessed or for violations that may subsequently occur.
32. Issuance of this Administrative Civil Complaint to enforce CWC Division 7, Chapter 5.5 is exempt from provisions of the California Environmental Quality Act (Pub. Resources Code section 21000 et seq.), in accordance with California Code of Regulations, title 14, section 15321 subsection (a)(2).

SHASTA GOLD CORPORATION AND FRENCH GULCH (NEVADA) MINING CORPORATION, ARE HEREBY GIVEN NOTICE THAT:

- 1) The Executive Officer of the Central Valley Water Board proposes that the Discharger be assessed an Administrative Civil Liability in the amount of **twenty-six thousand five hundred dollars (\$26,500)**.
- 2) A hearing on this matter will be conducted at the Central Valley Water Board meeting scheduled **on 2/3 February 2012**, unless either of the following occurs by **5 December 2011**:
 - a) The Discharger waives the hearing by completing the attached form (checking off the box next to Option #1) and returning it to the Central Valley Water Board, along with payment for the proposed civil liability of; or
 - b) The Central Valley Water Board agrees to postpone any necessary hearing after the Discharger requests to engage in settlement discussions by checking off the box next to Option #2 on the attached form, and returning it to the Board along with a letter describing the issues to be discussed; or
 - c) The Central Valley Water Board agrees to postpone any necessary hearing after the Discharger requests a delay by checking off the box next to Option #3 on the attached form, and returning it to the Board along with a letter describing the issues to be discussed.
- 3) If a hearing on this matter is conducted, the Central Valley Water Board will consider whether to affirm, reject, or modify the proposed Administrative Civil Liability, or whether to refer the matter to the Attorney General for recovery of judicial civil liability.

If this matter proceeds to hearing, the Executive Officer reserves the right to amend the proposed amount of civil liability to conform to the evidence presented, including but not limited to, increasing the proposed amount to account for the costs of enforcement (including staff, legal and expert witness costs) incurred after the date of the issuance of this Complaint through completion of the hearing.

Original signed by

PAMELA C. CREEDON, Executive Officer

4 November 2011

(Date)

Attachment A: Record of Violations

PVW: jmtm

**WAIVER FORM
FOR ADMINISTRATIVE CIVIL LIABILITY COMPLAINT**

By signing this waiver, I affirm and acknowledge the following:

I am duly authorized to represent Shasta Gold Corporation & French Gulch (Nevada) Mining Corporation (hereafter Discharger) in connection with Administrative Civil Liability Complaint **R5-2011-0595** (hereafter Complaint). I am informed that California Water Code section 13323, subdivision (b), states that, "a hearing before the regional board shall be conducted within 90 days after the party has been served. The person who has been issued a complaint may waive the right to a hearing."

(OPTION 1: Check here if the Discharger waives the hearing requirement and will pay in full.)

- a. I hereby waive any right the Discharger may have to a hearing before the Central Valley Water Board.
- b. I certify that the Discharger will remit payment for the proposed civil liability in the full amount of **twenty-six thousand five hundred dollars (\$26,500)** by check that references "ACL Complaint **R5-2011-0595**" made payable to the *State Water Pollution Cleanup and Abatement Account*. Payment must be received by the Central Valley Water Board by **5 December 2011**.
- c. I understand the payment of the above amount constitutes a proposed settlement of the Complaint, and that any settlement will not become final until after a 30-day public notice and comment period. Should the Central Valley Water Board receive significant new information or comments during this comment period, the Central Valley Water Board's Executive Officer may withdraw the complaint, return payment, and issue a new complaint. I also understand that approval of the settlement will result in the Discharger having waived the right to contest the allegations in the Complaint and the imposition of civil liability.
- d. I understand that payment of the above amount is not a substitute for compliance with applicable laws and that continuing violations of the type alleged in the Complaint may subject the Discharger to further enforcement, including additional civil liability.

(OPTION 2: Check here if the Discharger waives the 90-day hearing requirement in order to engage in settlement discussions.) I hereby waive any right the Discharger may have to a hearing before the Central Valley Water Board within 90 days after service of the complaint, but I reserve the ability to request a hearing in the future. I certify that the Discharger will promptly engage the Central Valley Water Board Prosecution Team in settlement discussions to attempt to resolve the outstanding violation(s). By checking this box, the Discharger requests that the Central Valley Water Board delay the hearing so that the Discharger and the Prosecution Team can discuss settlement. It remains within the discretion of the Central Valley Water Board to agree to delay the hearing. Any proposed settlement is subject to the conditions described above under "Option 1."

(OPTION 3: Check here if the Discharger waives the 90-day hearing requirement in order to extend the hearing date and/or hearing deadlines. Attach a separate sheet with the amount of additional time requested and the rationale.) I hereby waive any right the Discharger may have to a hearing before the Central Valley Water Board within 90 days after service of the complaint. By checking this box, the Discharger requests that the Central Valley Water Board delay the hearing and/or hearing deadlines so that the Discharger may have additional time to prepare for the hearing. It remains within the discretion of the Central Valley Water Board to approve the extension.

(Print Name and Title)

(Signature)

(Date)

Attachment A

SHASTA GOLD CORPORATION AND FRENCH GULCH (NEVADA) MINING CORPORATION

Table 1. Calculation of Mandatory Minimum Penalties

Violation Date	Discharge Point	Pollutant/Parameter	Interim Effluent Limit	Final Effluent Limit	Analytical Results	Percentage Over Final Limit	Violation Type	180-day Violation Count	MMP
4/6/2011	EFF-006	Arsenic, total recoverable	331 ug/L	10 ug/l	672 ug/L	6,620%	Serious	1	\$3,000
4/6/2011	EFF-006	Copper, total recoverable	19 ug/L	5.0 ug/L Average Monthly	20.1 ug/L	302%	Serious	2	\$3,000
4/6/2011	EFF-006	Copper, total recoverable	19 ug/L	10.3 ug/L Maximum Daily	20.1 ug/L	95%	Serious	2	\$3,000
4/6/2011	EFF-006	Lead, total recoverable	10.9 ug/L	1.7 ug/L Average Monthly	11.8 ug/L	594%	Serious	3	\$3,000
4/6/2011	EFF-006	Lead, total recoverable	10.9 ug/L	3.4 ug/L Maximum Daily	11.8 ug/L	71%	Serious	3	\$3,000
							Total New Assessment:		\$15,000

- Notes: Serious Group I: any waste discharge that exceeds the effluent limitations for a group I pollutant by 40% or more.
 Serious Group II: any waste discharge that exceeds the effluent limitations for a group II pollutant by 20% or more.
 Non-Serious Violation: A non-serious violation occurs if the discharger does any one of the following less than four or more times in any period of 180 days:
- (a) violates a WDR effluent limitation by less than the stated percentage;
 - (b) fails to file a report of waste discharge pursuant to California Water Code section 13260;
 - (c) files an incomplete report of waste discharge pursuant to California Water Code section 13260; or
 - (d) violates a whole effluent toxicity limitation where the WDRs do not contain pollutant-specific effluent limitations for any toxic pollutants.
- N/A: Not Applicable

COMPLAINT NO. R5-2011-0595
 FRENCH GULCH (NEVADA) MINING CORPORATION
 WASHINGTON MINE
 SHASTA COUNTY

Table 2. Calculation of Administrative Civil Liabilities for Violation of Waste Discharge Requirements

Violation Date	Type of Violation	Number of Violations	Maximum Potential Liability	Final Liability
10 February, 9 March, 6 April 2011	Failure to use lowest laboratory method detection limit	3	\$10,000	\$2,531
August 2010 – July 2011	Failure to use low detection methodology for mercury	6	\$60,000	\$5,084
26 July 2010 to 28 June 2011	Failure to submit report	342	\$34,200	\$2,885
Staff Costs				\$1,000
		Total Assessment:	\$124,200	\$11,500