

and accrued liabilities in the accompanying balance sheet of the Service. Total closure and postclosure care costs are currently estimated to approximate \$10,200,000, as determined through engineering studies. Actual costs may be higher due to inflation.

Under recently promulgated Federal regulations, as of April 9, 1997, the Service will be required to demonstrate that the funds necessary to meet its closure, postclosure and corrective action obligations will be available. The Service is currently examining the options available under the regulations to demonstrate its compliance with the financial assurance requirements and will have a method in place by April 9, 1997.