Exhibit B. EUR Opinion

## Inaccessible Soil Restriction and Obligation (Non-PCBs)

In accordance with RCSA section 22a-133k-2(b)(3) inaccessible soil, as defined in RCSA section 22a-133k-1(a)(39) at a release area that is less than fifteen feet below the ground surface is not required to be remediated to the applicable direct exposure criteria provided an EUR is in effect for the Subject Area. This EUR is in the form of an ELUR.

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| **Pursuant to RCSA Section 22a-133k-1(a)(39):**  The inaccessible soil is polluted soil which is more than four (4) feet below the ground surface.  or  NA |
| **Restrictions and Obligations Applicable to the Subject Area** |
| In accordance with RCSA section 22a-133k-2(b)(3), the Grantor shall ensure that use, occupancy, and activity at the Subject Area(s) ***Subject Area*** as depicted on Exhibit C of this EUR are restricted and obligations complied with as follows:  **Option A – No Disturbance or**  **NA**  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences; * Soil used to render polluted soil inaccessible shall be maintained and immediately replaced, as needed to maintain the four feet of soil cover and topography of the ground surface; and * Bituminous or reinforced concrete used to render polluted soil inaccessible shall be maintained in good condition. |
| **Option B – Limited Disturbance or  NA**  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The polluted soil rendered inaccessible is at a depth of ***Enter Depth*** feet or more below the ground surface; * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences at depths of greater than ***Enter Depth*** below the ground surface; * Soil used to render polluted soil inaccessible shall be maintained and immediately replaced, as needed to maintain the four feet of soil cover and topography of the ground surface; and * Bituminous or reinforced concrete used to render polluted soil inaccessible shall be maintained in good condition. |

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| **Pursuant to RCSA Section 22a-133k-1(a)(39):**  The inaccessible soil is polluted soil which is more than two (2) feet below a paved ground surface comprised of bituminous concrete that, at a minimum, is three (3) inches thick or reinforced concrete that, at a minimum, is four (4) inches thick.  or  NA |
| **Restrictions and Obligations Applicable to the Subject Area** |
| In accordance with RCSA section 22a-133k-2(b)(3) the Grantor shall ensure that use, occupancy, and activity at Subject Area(s) ***Subject Area*** as depicted on Exhibit C of this EUR are restricted and obligations complied with as follows:  **Option A – No Disturbance or**  **NA**  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences; and * Bituminous or reinforced concrete used to render polluted soil inaccessible shall be maintained in good condition, free of gaps or cracks that could expose such soil. |
| **Option B – Limited Disturbance or**  **NA**  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The polluted soil rendered inaccessible is at a depth of ***Enter Depth*** feet or more below the ground surface; * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences at depths of greater than ***Enter Depth*** below the ground surface; and * Bituminous or reinforced concrete used to render polluted soil inaccessible shall be maintained in good condition. |

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| **Pursuant to RCSA Section 22a-133k-1(a)(39):**  The inaccessible soil is polluted fill beneath a paved ground surface comprised of bituminous concrete that, at a minimum, is three inches thick or reinforced concrete that, at a minimum, is four inches thick. Such soil exceeds the applicable direct exposure criteria solely due to semi-volatile organic substances and petroleum hydrocarbons that are normal constituents of bituminous concrete or metals at concentrations that are equal to or less than two times the applicable direct exposure criteria.  or  NA |
| **Restrictions and Obligations Applicable to the Subject Area** |
| In accordance with RCSA section 22a-133k-2(b)(3), the Grantor shall ensure that use, occupancy, and activity at Subject Area(s) ***Subject Area*** as depicted on Exhibit C of this EUR are restricted and obligations complied with as follows:  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences; and * Bituminous or reinforced concrete used to render polluted soil inaccessible shall be maintained in good condition, free of gaps or cracks that could expose such soil. |

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| **Pursuant to RCSA Section 22a-133k-1(a)(39):**  The inaccessible soil is polluted soil which is beneath a building.  or  NA |
| **Restrictions and Obligations Applicable to the Subject Area** |
| In accordance with RCSA section 22a-133k-2(b)(3), the Grantor shall ensure that use, occupancy, and activity at Subject Area(s) ***Subject Area*** as depicted on Exhibit C of this EUR are restricted and obligations complied with as follows:  **Option A – No Disturbance or**  **NA**  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences; and * The building that is used to render soil inaccessible shall not be removed and shall consist of a roof, exterior walls, and a concrete floor. The concrete floor and concrete foundation shall be maintained in good condition, free of gaps or cracks that could expose such inaccessible polluted soil. |
| Option B – Limited Disturbance or  NA  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The polluted soil rendered inaccessible is at a depth of ***Enter Depth*** feet below the concrete building floor; * Excavation, demolition or other intrusive activities are prohibited at depths greater than ***Enter Depth*** feet below the concrete building floor; and * The building that is used to render soil inaccessible shall not be removed and shall consist of a roof, exterior walls, and a concrete floor. The concrete floor and concrete foundation shall be maintained in good condition, free of gaps or cracks that could expose such inaccessible polluted soil. |

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| **Pursuant to RCSA Section 22a-133k-1(a)(39):**  The inaccessible soil is polluted soil which is beneath a permanent structure.  Description of permanent structure:*Enter Description*  or  NA |
| **Restrictions and Obligations Applicable to the Subject Area** |
| In accordance with RCSA section 22a-133k-2(b)(3), the Grantor shall ensure that use, occupancy, and activity at Subject Area(s) ***Subject Area*** as depicted on Exhibit C of this EUR are restricted and obligations complied with as follows:  **Option A – No Disturbance or**  **NA**  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences; and * The permanent structure is prohibited from being removed and shall be maintained in good condition to the extent required to prevent exposure of such inaccessible soil. |
| Option B – Limited Disturbance or  NA  The following restrictions and obligations apply to **Subject Area *Subject Area***:   * The polluted soil rendered inaccessible is at a depth of ***Enter Depth*** feet below the permanent structure; * The soil rendered inaccessible shall not be exposed as a result of (including but not limited to): excavation, demolition, other intrusive activities, or natural occurrences at depths greater than ***Enter Depth*** feet below the permanent structure; and * The permanent structure is prohibited from being removed and shall be maintained in good condition to the extent required to prevent exposure of such soil. |
| **Type of Substances at the Subject Area** |
| *Enter Substance by type or category for Subject Area* |
| **How Compliance with the Restrictions and Obligations Will Ensure Future Compliance with the RSRs at the Subject Area** |
| Compliance with the restrictions and obligations are necessary to adequately protect human health and the environment.  Provided the soil is not exposed such that people may come in contact with it, as required by the EUR, such polluted soil does not pose an unacceptable risk to human health. |
| **Reasons Why the Restrictions and Obligations Chosen are Appropriate for the Conditions Present at the Subject Area** |
| The restriction or limitation and obligations are consistent with the RSRs because:   * The current condition of the Subject Area is in compliance with the restrictions and obligations of this EUR; and * Substances present in soil at the parcel in excess of the applicable direct exposure criteria have been rendered inaccessible. |