

Concrete Wall Crack Repair



While a leaking foundation crack in the basement or crawl space can lead to big problems, fortunately, repairing them doesn't have to be a big job. Today, concrete wall cracks are repaired using a two-part component, epoxy or polyurethane foam, which is injected into the crack at low-pressure. This method, often referred to as crack injection has been the industry standard by professionals for 20 plus years for both leaking cracks and structural cracks.

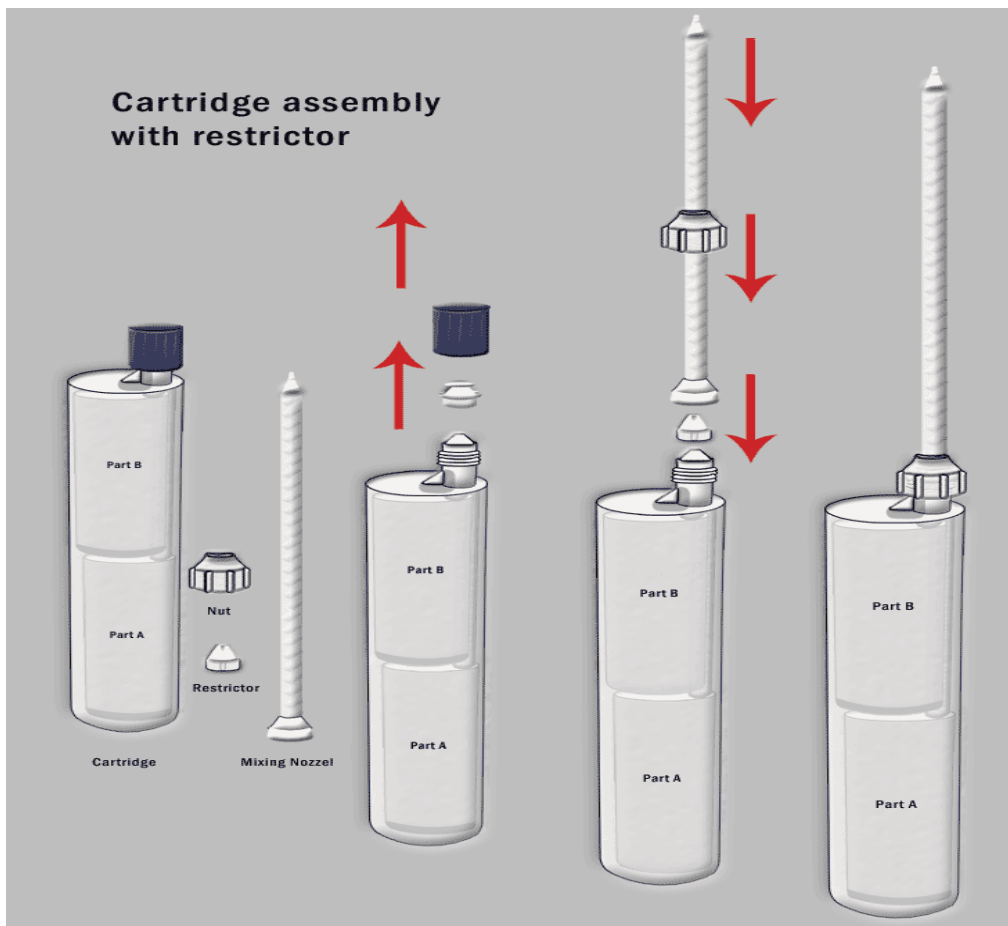


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Most foundation cracks occur through time because of natural ground settling. Concrete wall cracks also form as a result of seasonal changes in weather causing the ground to expand and contract (between freezing and thawing). After a foundation crack forms, the prospect of water seepage is a reality – it's just a matter of when.

The low-pressure injection process allows the homeowner to inject a two-component liquid (polyurethane foam or epoxy) into the crack via surface ports (drilling NOT required). Injection requires the use of either a standard caulk gun (when injecting with [universal cartridges](#)) or a manual dispensing tool (when injecting dual cartridges).



Emecole's D-I-Y foundation crack repair kits makes low-pressure crack injection simple and affordable. Our repair kits are fully equipped with all the components necessary that makes it possible for the homeowner to repair his or her own cracks within the foundation. Our variety of repair kits will accommodate different sized cracks, both large and small.

Long-Term Damage Due to Unseen Foundation Cracks

Since the new homeowner believes he is protected, there is no reason for him to postpone renovation of the basement into an expensive, state-of-the-art home theater center. After all, didn't his contractor obey local code by installing a waterproof sealant on the exterior walls of his home's foundation? And isn't there a warranty on that protective membrane? Yes, on both counts.

Yet what this homeowner and many others just like him don't know is that cracks will inevitably develop on the interior surface of any concrete basement wall. Experienced basement pre-finishing waterproofing contractors know that about 90 percent of those cracks will be superficial and present no risk of allowing moisture to seep into the basement. Yet somewhere among the remaining fissures is a homeowner's nightmare: a slow developing crack that leads to serious water damage or health problems - or both.

If he could, Troy Murrell, owner and operator of Murrell's Waterproofing in Atlanta GA., says he would seal all the cracks that naturally develop in the basement walls of new homes. But, generally, the cost is prohibitive - except for those homeowners who intend to spend tens of thousands of dollars on a renovation. In that case, a contractor would be wise to advise filling each and every crack, even if they are not yet leaking. Why? After a basement is finished, it is often not possible to detect a crack which is now leaking. Murrell believes crack injection may be the best water-damage insurance a homeowner can buy.

"If you see larger cracks, you definitely need to seal them with epoxy and polyurethane foam injections and stay on top of them. Once they leak, they'll only get worse. If you see any sign of moisture, address it immediately," he says.

The larger, more insidious problem is the small crack that may develop over time - after the foundation sealant warranty has passed and an expensive renovation has completely covered the walls. Murrell knows that you cannot fix what you do not see.

"The sad thing is these leaks don't leak much water. It doesn't even get your carpet wet, but you've got moisture with no air flow and that creates a breeding ground for unseen mold spores. These airborne mold spores can cause chronic respiratory and other health problems. Suddenly, the people who live in the home aren't feeling very well and need medical attention and they don't know why. A minor leak can end up doing many thousands of dollars worth of damage because it went undetected. There's nothing a homeowner can do if the wall is covered up. They can't monitor it. So before they renovate, I tell them to go ahead and invest in crack injection of existing cracks for insurance."

The other scenario would be the more obvious outcome: flooding that severely damages furniture, costly electronic components and priceless belongings. Contractors can help homeowners avoid both depressing outcomes by advising them about the adverse affects of doing too much too soon after moving into a new home. He can also discuss the usage of battery back-up pump systems for his sump system.

Also, sometimes it is not a leaky crack that causes the problem. The holes left in the foundation walls for the eventual installation of water and sewer lines may be the culprit. Since the pipes aren't put in until long after the foundation sealer has been there, a plumber will be expected to do the honors. But often an

ineffective material may be used to plug gaps around pipes. "The plumber is not going to guarantee that it is not going to leak because he doesn't know any better," says the Atlanta-based contractor.

Murrell repairs foundation cracks with low-pressure injection using epoxy and polyurethane foam materials. Epoxies and polyurethane foams are the best, he says, because they adhere to the concrete, preventing concrete from further erosion due to moisture. Also, the materials holds a strong seal, even while concrete expands and contracts.

"There's no way of knowing. It's just one of those things. Until it leaks, you're in the dark. So I would encourage all contractors to be frank. Say to the new homeowner, if you're spending a lot of money on your basement, spend some more to repair all the cracks as an insurance policy."

Concrete Crack Repair Instructional Videos

Emecole has produced step-by-step instructional videos for our various Foundation Crack Repair Kits. Choose a kit below to view its appropriate video.

- 10 ft. Foundation Crack Repair Kit

<http://diy.emecole.com/flash/video-wall-repair.php>

- 10 ft. Foundation Crack Repair Kit with Seal-n-Pee

<http://diy.emecole.com/flash/video-easy-peel.php>

Concrete Floor Crack Repair

Cracks in concrete floors are a common occurrence. Homeowners typically will find such cracks in basement floors, garage floors, concrete patios and pool decks.

The repair process involves the dispensing of a polyurea material, Emecole 555, into such slab cracks. Emecole 555 welds the concrete slab back together. If continued movement in the slab is a concern, Emecole's Carbon Fiber Stitching Dogs may be applied following an initial crack repair that uses Emecole 555.

For homeowners or handymen new to concrete crack repair, our fully equipped concrete crack repair kits make such projects simple for first timers. The Emecole D-I-Y Slab Repair Kit includes all the necessary components to properly repair cracks in concrete floors



Concrete Floor & Slab Crack Repair

Emecole 555 is an extremely thin liquid allowing the product to fully penetrate deep into a concrete crack.

Emecole 555 gels rapidly in minutes, setting up in small cracks without draining through the slab. Emecole 555 is intended for use in damaged concrete: from basement floors, driveways and garage floors, to control joints or warehouse spalls. The product can be ground smooth and becomes almost invisible when properly coated.



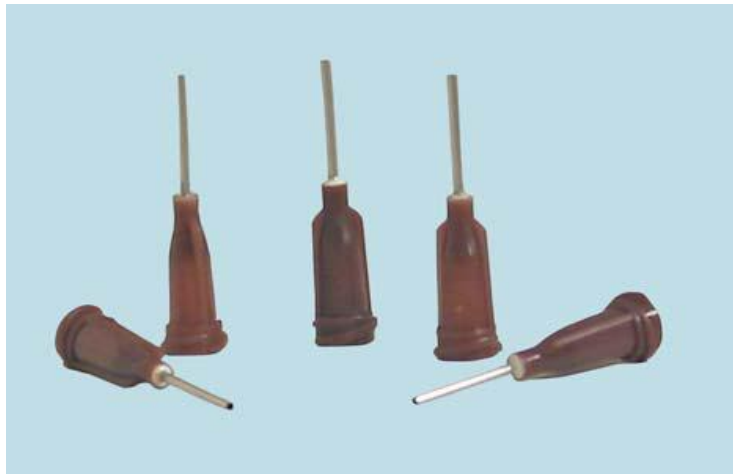
Emecole 555 provides critical crack repair while providing same day continuation of an overlay project. Topcoats can be applied over the repaired area in as little as 60 minutes.

Epoxies can become brittle and cure slowly. Emecole 555 does not, allowing it to out perform epoxy in slab repairs. Repairs using Emecole 555 are put back in service within an hour after the installation is made.

Emecole 555 is unique in that it can repair spalls and cracks of almost any size at below zero temperatures.

Emecole 555 Advantages

- May be mixed with sand and used as a repair mortar to fill large slab cracks, spalls and concrete edges
- Used without sand for hairline cracks
- Provides a smooth, permanent repair prior to concrete overlays
- Set time approximately three to four minutes
- Fifteen minute back-in-service time
- Very low viscosity, self-priming
- Extremely high impact resistant
- Can be applied in very cold applications
- Builds high strength, bonds in minutes
- Non-brittle, long term durability
- Convenient 1:1 mix ratio
- Saves man hours, reduces down time
- Highly fuel and chemical resistant
- Meets USDA requirements
- Provides smooth working surface for fork lifts



Small Crack Repairs Made Easy

Needle dispensers are included with all, accommodating small cracks where chasing with a grinder may not be suitable. A luer lock hub design makes it easy to connect to all Emecole static mixers.

Emecole 555 can be added directly into the crack.



Performance Data

- Typical Properties Value (average)
- Hardness @ 72 F (22 C) 72D
- Compressive Strength (with sand) 4500 psi
- Elongation 6%
- Tensile Strength 4475 psi
- Bond Strength, ASTM 882-99 1984 psi
- Viscosity (at application) <9 cps
- V.O.C. (mixed) 5.5 g/l
- Solids 98%
- Cured Color Gray



Opening the Crack

Preparation for crack repair with sand:

Concrete must have a minimum 28 day cure prior to application. Clean the cracked area to be injected. For optimum appearance, open up the crack a minimum of 1/4" wide by 1/4" deep using a crack chasing diamond blade. Vacuum out the crack to clean out any loose debris. The area must be dry. Clean the surface and remove all unsound concrete, dust and debris. Prepare surface using a twisted wire wheel for spalls. Cut perimeter of damage with dry diamond blade. Fill opening with silica sand. Apply Emecole 555 onto the sand, letting resin completely penetrate and wet the sand.

Application: Work the repair area quickly. Screed to finished grade and allow to set. For better finished repair surface, "over fill" the crack. Allow it to set and grind using a grinder fitted with a fine grit wheel.

Work in circular motion to grind/smooth to finished grade.

Emecole 555 can be used as a grout. Use equal parts of A and B mixed together. Add two parts of sand by weight. Sand filler should be of low moisture content.

Grit sizes from 30 to 60. Pea gravel or number 10 grit sand can be used on very large cracks or spalls.



Before Work or Preparation

Before Final Grinding

Finished Project

First Time Use: Emecole 555 is a very fast set product; it is advisable to test this product before using it in an application. Become familiar with how this product works.

Product Availability: Emecole 555 dual cartridges are available individually, and in select slab repair starter kits with the necessary amount of accessories for the complete repair of slab cracks. Emecole's Slab

Repair Kit includes one 300/300 manual dispensing tool. Slab Repair Add-On Kit also available, with all accessories minus dispensing tool.

Slab Repair Kits

Concrete floor crack repair is quick and simple with Emecole's fully equipped Slab Repair Kit. Includes all the necessary components for the proper repair of concrete floor cracks up to approximately 100 to 200 linear feet (based on a quarter-inch by quarter-inch opening).

Supplemental Information:

Slab Repair Kit



Included Components...

- 2 dual cartridges of Emecole 555 polyurea
- Manual dispensing tool (1:1)
- 3 3/16 x 48 element mixers
- 3 dispensing needle tips
- 2 retaining nuts – Euro Thread (white – 9 pitch)
- 4 cross-over restrictors
- Safety glasses
- 2 pair rubber gloves
- Print instructions and step-by-step instructional CD-ROM
- MSDSs/PDs
- Manual dispenser instructions

Slab Repair Add-on Kit



Includes all components included with the Slab Repair Kit, minus the manual dispensing tool. Ideal for homeowners or handymen who previously purchased the Slab Repair Kit and now wish to purchase additional the needed components for repairing slab cracks without the added expense of a second dispensing tool.

Included Components...

- 2 dual cartridges Emecole 555 polyurea
- 3 3/16 x 48 element mixers
- 3 dispensing needle tips
- 2 retaining nuts – Euro Thread (white – 9 pitch)
- 4 cross-over restrictors
- Safety glasses
- 2 pair rubber gloves
- Repair Instruction
- MSDSs/PDs

Carbon Fiber Stitching Dogs



Repairing cracks in a slab or a concrete floor is relatively simple. However, when added stress as a result of movement within the slab occurs, the repaired area is likely to re-crack. When slab movement takes place, a reinforcement product is often necessary to accommodate the repaired slab area.

Emecole's Carbon Fiber Stitching Dogs are the first commercially available carbon fiber repair product designated specifically for concrete flat surfaces. Stitching Dogs are designed to enhance Emecole's tough and dependable Emecole 555 fast-setting polyurea material.

Stitching Dogs add 1320 PSI tensile to assure the longevity of a slab crack repair. Stitching dogs are ideal for decorative overlay specialist. This product stabilizes the slab for trouble free polymer overlay installations. Best of all, overlay can be installed over this repair in just 30 minutes.

Stitching Dog Installation



After repairing a crack using the [Emecole Slab Repair Kit](#), install a 12 inch long, one and a half inch deep saw cut (depending on the thickness of the concrete) through the crack at a 90 degree angle. Fill saw cut with Emecole 555, install the stitching dog in saw cut while being careful to push it to bottom of the cut. Cap off with additional Emecole 555 to level and the installation is complete. For maximum strength and stability, install stitching dogs at 12 inch intervals.

Stitching Dog Accessory Kit

Included Components...



- 18 Carbon Fiber Stitching Dogs (packaged to a single sheet; separates into individual dogs)
- 1 dual cartridge of Emecole 555 polyurea
- 2 3/16 x 48 element mixers
- 1 Retaining nut – Euro Thread (white – 9 pitch)
- 2 Dispensing needle tips
- 2 Cross-over restrictors
- Safety glasses
- Repair Instructions
- MSDS/PDs

Concrete Floor Crack Repair FAQ

How does Emecole's Slab Crack Repair Kit work?

Emecole's Slab Crack Repair Kit includes Emecole 555, a polymer which is an extremely thin liquid that completely penetrates concrete slab cracks (even those filled with dry sand, as recommended). The product cures extremely fast preventing run out loss through the bottom of the slab.

Is Emecole 555 an epoxy?

No, it is a polyurea. Unlike epoxy, Emecole 555 cures within 15 minutes, even in narrow cracks. This means that repairs can be completed the very same day that overlays are applied. It is also much thinner than epoxy formulations making it much easier for gravity feed dispensing from easy to use dual cartridges.

Will Emecole 555 Permanently Repair a Crack?

Emecole 555 has a tensile strength of 4000psi. It effectively chemically welds the concrete back together. If additional reinforcement is required, consider using Carbon Fiber Reinforcement Stitches. Emecole 555 should never be used in control or construction joints.

Does Emecole 555 work as well as similar products priced as much as two times higher?

Emecole, Inc. formulates, packages and sells its own products allowing us to price very competitively.

How long will I have to wait before putting on a topcoat?

Topcoats can be applied in as little as 15 minutes making same day overlay jobs a reality.

Does Emecole 555 work in freezing temperatures?

Yes. Emecole 555 is an ideal repair material for slab cracks in larger walk-in freezer and refrigerated warehouses. Unlike most epoxies, the product will cure at temperatures below 32F.

What color is Emecole 555 when it cures and will it match my basement floor?

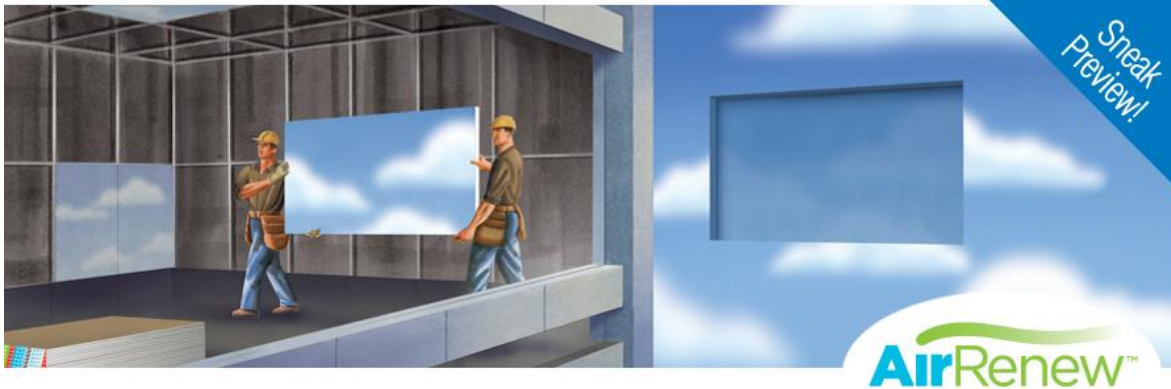
Cured Emecole 555 neat is an amber color that will darken and change over time with UV exposure. The sand used in the repair will affect the final color and can be adjusted to make changes. Of course color is not relevant when the repair is done in conjunction with an overlay.

EMECOLE, INC.

Concrete Crack Repair Systems

815-372-2493 800-844-2713 www.emecole.com





The first gypsum board to clear the air!

AirRenew™ improves indoor air quality and provides peace of mind for generations.

AirRenew™ uses two innovative technologies* to actively improve indoor air quality.

AirRenew™ takes VOCs** out of the air - and keeps them out

AirRenew's new technology takes VOCs** out of the air and converts them into safe, inert compounds. Once they are captured in the board, they cannot be released back into the air.

M2Tech® technology provides enhanced moisture and mold resistance

Specially engineered to provide enhanced protection against mold growth, M2Tech® achieves the best possible score of 0 for mold resistance per ASTM G 21 and 10 per ASTM D 3273.

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How AirRenew™ cleans the air:

1. Captures VOCs**
2. Converts VOCs** into inert compounds
3. Inert compounds remain within gypsum board
4. Effectiveness of AirRenew™ on VOC** reduction

CertainTeed

There is a rapidly growing awareness of the importance of indoor air quality and its impact on health and productivity.

Research indicates that people spend approximately 90 percent of their time indoors.

Factors affecting indoor air quality

The indoor environment is affected by many factors, including local climate, HVAC systems, building materials, occupants, and potential contaminant sources such as furnishings, moisture, and outdoor pollutants.

Why it's important to improve indoor air quality

Improves indoor air quality and provides peace of mind with innovative technologies* from CertainTeed. It cleans the air by permanently removing circulating indoors and has superior M2Tech® technology, providing enhanced moisture and mold resistance.

Where are the pollutants coming from?

Volatile Organic Compounds

Microbial matter

Mold and mildew due to wet and damp materials

Carbon monoxide

Automobile exhaust from nearby garages, loading docks, roadways

Tobacco smoke

Carbon dioxide

Combustion of fossil fuels from heating equipment or generators

People

Particulates

Smoke, paper, water residue, carpet fibers, dust and other allergens

Temperature and humidity extremes

Improper thermostat set-points, unbalanced HVAC system, local climate, poor building design, poor humidity control

Inadequate air circulation and ventilation

Improper system design or operation, HVAC duct work or vent blockage, lack of maintaining air filters, poor office layout

Unsealed plywood or particle board

Urea Formaldehyde foam insulation

Treated fabrics

Glues

Carpets and furniture

Carbonless copy paper

Computers, copiers and printers

Cleaning materials

Paints, solvents, adhesives

Smoke

Perfumes, hair sprays

• Type X for fire-rated designs

• Lightweight; handles like other gypsum boards

- Does not require special tools
- Easy to cut and install

Hospitals Schools Offices Residential

How mold affects air quality

Mold is also a serious concern when it comes to indoor air quality. The potential health effects associated with mold exposures include allergic reactions and other respiratory concerns. Specifying specially-engineered moisture and mold resistant building materials, such as AirRenew™ and ProRoc® with M2Tech® products, greatly reduces the potential for mold problems.

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ROOFING • SIDING • TRIM • WINDOWS • DECKING • RAILING • FENCE

INSULATION • GYPSUM • CEILINGS • FOUNDATIONS • PIPE VOCs**

CertainTeed Gypsum Revolutionizes Wallboard Industry with Sustainable Gypsum Board that Improves Indoor Air Quality



VALLEY FORGE, Pa., June 9 /PRNewswire/ -- CertainTeed Gypsum introduces a revolutionary and ground-breaking approach to improving indoor air quality with AirRenew™ gypsum board. Building on a proven platform of superior protection against mold and moisture, CertainTeed has developed a patent-pending, innovative technology to further create a healthy indoor environment. The first of its kind, AirRenew wallboard permanently reduces volatile organic compounds (VOCs) circulating indoors.

AirRenew actively helps clean the air by capturing VOCs – formaldehyde and other aldehydes – by converting them into inert compounds that safely remain within the board. For superior moisture and mold protection – which further improves indoor air quality – AirRenew also features M2Tech® technology, which is specially engineered to provide enhanced protection against moisture and mold. M2Tech achieves the best possible scores for mold resistance based on the stringent performance criteria of both ASTM G 21 and D 3273.

"Traditionally, increasing ventilation has been the most common remedy for improving indoor air quality; now AirRenew offers a new, cutting-edge solution," explains John Donaldson, president of CertainTeed Gypsum. "AirRenew can help ensure healthy indoor air in a very effective yet unobtrusive manner, easily providing peace of mind for generations."

According to the U.S. Environmental Protection Agency, sources of VOCs inside a building include pressed wood products that are made using adhesives, such as sub-flooring, shelving, cabinets, and

furniture. Other factors, such as ventilation rate, temperature, and humidity can also impact indoor air quality.

"Replacing carpeting, cabinets, shelving or furniture in a renovation project often introduces new sources of VOCs into indoor environments well after initial construction," adds Donaldson. "AirRenew is a good choice for buildings with stringent air quality requirements, such as hospitals, schools, and office buildings, because it will help improve the interior environment for its occupants."

AirRenew is the most sustainable gypsum board in the industry, featuring a wide range of performance and installation benefits. In addition to improving indoor air quality, AirRenew is designed for fire resistance. CertainTeed's AirRenew will help meet the VOC concentration limits, mold resistance, and recycled content criteria recognized by the U.S. Green Building Council's LEED® certification program. AirRenew will soon be available for sale across the U.S. and Canada.

CertainTeed Gypsum, a subsidiary of Saint-Gobain, the world's leading producer of gypsum products, offers a broad range of gypsum and finishing products for interior and exterior needs. This, in combination with the full range of CertainTeed building products, provides architects, contractors, builders and dealers one partner to provide service and support for institutional, commercial, and residential building projects.

For more information, visit www.AirRenew.com.

About CertainTeed

Through the responsible development of innovative and sustainable building products, CertainTeed has helped shape the building products industry for more than 100 years. Founded in 1904 as General Roofing Manufacturing Company, the firm's slogan "Quality Made Certain, Satisfaction Guaranteed," quickly inspired the name CertainTeed. Today, CertainTeed(R) is North America's leading brand of exterior and interior building products, including roofing, siding, windows, fence, decking, railing, trim, foundations, pipe, insulation, gypsum, ceilings and access covers.

A subsidiary of Saint-Gobain, the world's largest building products company, CertainTeed and its affiliates have more than 6,000 employees and more than 65 manufacturing facilities throughout the United States and Canada. In 2009 and 2010, CertainTeed, which is headquartered in Valley Forge, Pa., was named ENERGY STAR Partner of the Year by the U.S. Environmental Protection Agency, a national award that recognizes environmentally responsible corporations. The group had total sales of approximately \$3 billion in 2009.

For more information contact: Michael B. Loughery, CertainTeed (610) 341-7328
mike.b.loughery@saint-gobain.com www.certainteed.com/pressroom

SOURCE CertainTeed



NEWS from CPSC

U.S. Consumer Product Safety Commission

FOR IMMEDIATE RELEASE

August 10, 2010

Release #10-316

Firm's Recall Hotline: (877) 220-0479

CPSC Recall Hotline: (800) 638-2772

CPSC Media Contact: (301) 504-7908

Additional Reports of Fires and Low Consumer Response Rate Prompt Re-announcement of Goldstar and Comfort-Aire Dehumidifier Recall

WASHINGTON, D.C. - The U.S. Consumer Product Safety Commission, in cooperation with the firm named below, today re-announced a voluntary recall of the following consumer products. Consumers should stop using recalled products immediately unless otherwise instructed. It is illegal to resell or attempt to resell a recalled consumer product.

Name of Product: Portable Dehumidifiers

Units: About 98,000 (previously recalled in [December 2009](#))

Manufacturer: LG Electronics Tianjin Appliance Co., of China

Hazard: The power connector for the dehumidifier's compressor can short circuit, posing fire and burn hazards to consumers.

Incidents/Injuries: LG has received four additional reports of fires involving the recalled dehumidifiers, including one that resulted in significant damage to a home. No injuries have been reported.

Description: This recall involves 30-pint portable dehumidifiers sold under the brand names in the chart below. The dehumidifiers are white with a red shut-off button, controls for fan speed and humidity control and a front-loading water bucket. "Goldstar" or "Comfort-Aire" is printed on the front. The model and serial numbers are printed on the interior of the dehumidifiers and can be viewed after the water bucket is removed.

Brand	Model No.	Serial Number Range	Sold at
Goldstar	GHD30Y7	611TAxx00001~08400 611TAxx08401~40600 612TAxx00001~20400 612TAxx21001~30600	Home Depot
Goldstar	DH305Y7	612TAxx00001~00600 701TAxx00001~16800 702TAxx00001~03000	Walmart

Comfort-Aire	BHD-301-C	611TA000001~001697 612TA000001~004200 701TA000001~000578 710TA000001~000599	Heat Controller Inc.
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Sold at: The Home Depot, Walmart and Heat Controller Inc. nationwide from January 2007 through June 2008 for between \$140 and \$150. **Manufactured in:** China

Remedy: Consumers should immediately stop using the recalled dehumidifier, contact LG to determine if it is included in the recall and return it to an authorized LG service center for a free repair.

Consumer Contact: For additional information, contact LG toll-free at (877) 220-0479 between 8 a.m. and 7 p.m. CT Monday through Friday and between 8 a.m. and 2 p.m. CT on Saturday for the location of an authorized LG service center for the repair, or visit the firm's website at www.30pintdehumidifierrecall.com



Goldstar



Goldstar



Comfort-Aire

CPSC is still interested in receiving incident or injury reports that are either directly related to this product recall or involve a different hazard with the same product. Please tell us about it by visiting <https://www.cpsc.gov/cgibin/incident.aspx>



The New York Times

U.S. Chamber Sues EPA Over Greenhouse Gas 'Endangerment' Decision

The US Chamber of Commerce and the advocacy group Coalition for Responsible Regulation have asked a federal appeals court to review US EPA's decision that greenhouse gases endanger human health and welfare.

The US Chamber and Coalition for Responsible Regulation have challenged EPA at each step of the process. Robin Conrad, executive vice president of the US Chamber's National Chamber Litigation Center, said her group's lawsuit will not question the science behind the endangerment finding but rather the suitability of using the Clean Air Act to regulate greenhouse gases. 'The EPA itself has admitted that regulating climate change under the Clean Air Act would create an 'absurd' result,' Conrad said in a statement Friday. 'Unfortunately, the agency has refused to reconsider its flawed decision.'

Both groups filed their petitions for review with the U.S. Circuit Court of Appeals for the District of Columbia on Friday. The lawsuits were filed hours after EPA formally published in the *Federal Register* its [decision](#) (pdf) not to reconsider the endangerment finding.

The two groups were also among the dozens of states, businesses and trade associations that asked the agency to rethink its decision. In some of the 10 challenges, petitioners said the scientific basis of the agency's decision was brought into question by the "Climategate" controversy, in which hackers released e-mails from climate scientists that hinted at attempts to hide problematic data, and the discovery of a pair of mistakes in the most recent report by the U.N. Intergovernmental Panel on Climate Change.

EPA announced late last month that it would reject those petitions. At the time, EPA Administrator Lisa Jackson said the claims "assert a conspiracy" that runs counter to the conclusions of most prominent scientific organizations ([E&ENews PM](#), July 29).

"The endangerment finding is based on years of science from the U.S. and around the world," Jackson said. "These petitions -- based as they are on selectively edited, out-of-context data and a manufactured controversy -- provide no evidence to undermine our determination."

While the lawsuits filed Friday directly challenge EPA's endangerment finding, groups could also choose to challenge the agency's decision not to reconsider its decision. The petitioners, including the U.S. Chamber, asked the court to give them until Sept. 15 to decide how they intend to proceed.



The Washington Post

Health-care funding provision could face repeal

The provision, which takes effect next year, possibly repeal one of its funding sources.

Five months after the adoption of the sweeping new health-care law, momentum is building to modify and possibly repeal one of its funding sources. The sums in question are small in comparison with the total trillion-dollar tab for the health-care overhaul, but some see the move as an opening for further changes to a law Democrats had been determined to leave untouched.

The provision, which takes effect next year, will require businesses to file 1099 tax forms reporting any purchases they make of goods or services above \$600 from any individual or business, including corporations. Currently, businesses only need to file 1099s when they buy services - and only when the vendor is an unincorporated person or business.

The move - designed to clamp down on tax evasion- was projected to raise \$17.1 billion over 10 years toward the cost of the health-care law.

But the measure has prompted alarm from small businesses, who complain that it could prove exceedingly labor-intensive and expensive.

Members of Congress from both parties have taken notice, and the Senate is scheduled to vote Sept. 14 on two amendments to an unrelated bill: One would eliminate the 1099 provision; the other would exempt businesses with fewer than 25 employees, raise the reporting threshold to purchases above \$5,000, and exclude those made with a credit card. A 60-vote majority would be required in both cases.

Democrats contend that this represents the usual tweaking of major new statutes and say even removing the 1099 provision would not mark a step toward repealing the larger law because the 1099 measure doesn't directly involve the health-care system.

But Douglas Holtz-Eakin, a former Congressional Budget Office director and top economic adviser to John McCain's presidential campaign, warned, "I think this is the first of many provisions of this legislation people will find to be unworkable in practice - we're going to see more of this."

The 1099 measure attracted little attention during the months-long health-care debate. As far back as 2007, President George W. Bush's administration and Senate Finance Committee Chairman Max Baucus (D-Mont.) discussed proposals for closing the estimated \$345 billion annual federal tax gap - the difference between taxes owed and taxes paid. So in spring 2009, as Baucus and others were looking for ways to offset the cost of the health-care bill, the 1099 provision offered a ready answer.

It wasn't until after the new law was adopted, as business groups started holding meetings to tease out the practical implications, that the outcry over the 1099 provision erupted.

"I've never seen an issue resonate so deeply in the minds of small-business owners," said Giovanni Coratolo, a vice president of the U.S. Chamber of Commerce.

To what extent the concern is warranted is difficult to say.

An IRS ombudsman estimated that 40 million businesses, including 26 million sole proprietors, will be affected. Chris Walters of the National Federation of Independent Business pointed to owners such as Pat Felder of Baton Rouge, who estimates that her auto parts supply business will have to start filing 1099s on several hundred vendors - including office supply stores, gas stations, even the grocery where she gets meat for company barbecues.

Felder, who employs 25 workers, said she'll have to hire one more just to keep track of receipts. At \$30,000, the extra salary will eat into about 6 percent of her profit. "You plow every penny you can right back into the business," she said. "When I think of everything else I could use that money for, it's huge."

Critics also say it's unclear whether the extra effort will actually help close the tax gap given the challenges of squaring vendors' tax returns with the inevitably different 1099s filed by their business customers.

But a Senate Democratic aide countered that the IRS need not pore over 1099s in search of cheats for the new provision to be effective. The mere fact that vendors know their customers are filing 1099s to the IRS - and providing them with copies - will help vendors keep better records of their income and provide a powerful incentive to fully report it.

Nonetheless, Democratic lawmakers have made clear they are open to at least modifying the 1099 provision. And many are pushing as hard as Republicans to repeal it.

For all the bipartisan consensus, the odds of Congressional action before the November election appear low.

In the House, Democratic leaders squelched an effort by Rep. Dave Camp (R-Mich.) last month to put forth a bill repealing the 1099 provision. Camp would have offset the cost by requiring low-income people to return a larger share of the subsidy they get to buy health insurance in cases where the government mistakenly overpaid them.

Democratic leaders offered an alternative that would have paid for the 1099 repeal by eliminating tax breaks on companies operating internationally - a move unpalatable to most Republicans. The resulting, almost party-line, vote of 241 in favor to 154 opposed was insufficient due to its timing: With the House about to adjourn for summer recess, the bill could only be considered under a "suspension of the rules" requiring a two-thirds vote.

Rep. Scott Murphy (D-N.Y.) has pressed House Majority Leader Steny Hoyer (Md.) to schedule a vote requiring only a simple majority when the House reconvenes. But with Democrats already on record

voting to repeal the 1099 provision, the leadership may have less incentive to squeeze a second vote into the pre-election calendar.

Meanwhile, in the Senate, the amendment to repeal the 1099 provision, sponsored by Sen. Mike Johanns (R-Neb.), may turn off Democrats because it would offset the cost by delaying use of a \$15 billion fund for preventive health projects and allowing more people to opt out of buying health insurance.

The more modest alternative - offered by Sen. Ben Nelson (D-Neb.) - is a deal killer for many Republicans and even Democrats because it stops short of repeal and offsets the cost by eliminating tax breaks for certain oil companies.

Still, said Coratolo, "The Democrats are really fearful this will become the poster child of the health-care bill. . . . I would be surprised if this wasn't repealed within the year."

The question for supporters of the new health-care law is whether it all ends there.

NEWS from CPSC



U.S. Consumer Product Safety Commission

FOR IMMEDIATE RELEASE

August 18, 2010

Release #10-319

Firm's Recall Hotline: (866) 572-3776

CPSC Recall Hotline: (800) 638-2772

CPSC Media Contact: (301) 504-7908

Electrical Wire Recalled by Cerro Wire due to Fire Hazard

WASHINGTON, D.C. - The U.S. Consumer Product Safety Commission, in cooperation with the firm named below, today announced a voluntary recall of the following consumer product. Consumers should stop using recalled products immediately unless otherwise instructed. It is illegal to resell or attempt to resell a recalled consumer product.

Name of Product: THHN Electrical Wire

Units: About 1,000

Manufacturer: Cerro Wire Inc., of Crothersville, Ind.

Hazard: While the actual electrical wire has “14 gauge” printed on it, the packaging incorrectly labels the electrical wire as 12 gauge. If used as a 12 gauge wire, it can overload, posing a fire hazard to consumers.

Incidents/Injuries: None reported.

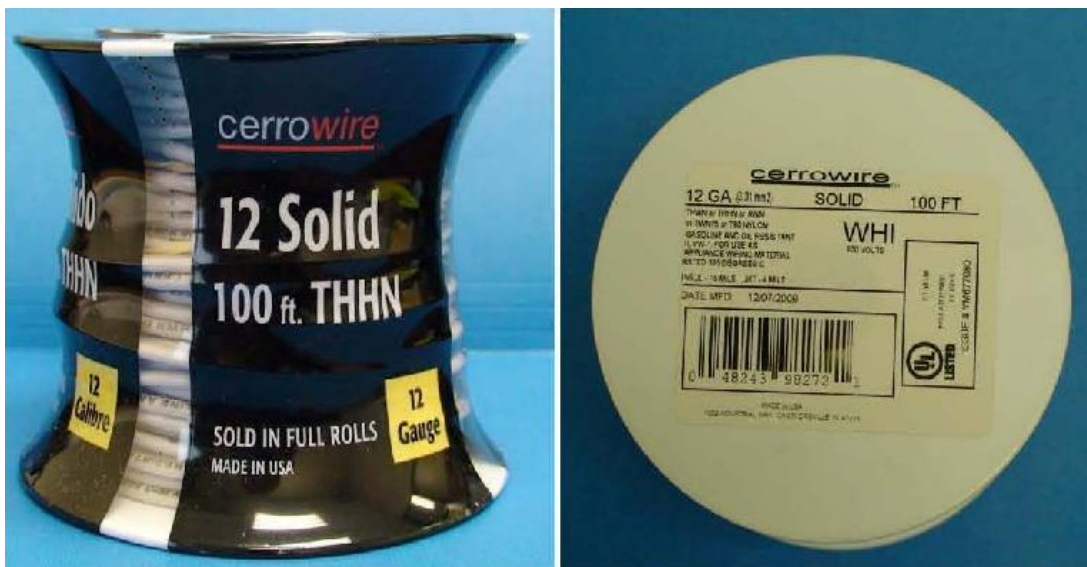
Description: This recall involves THNN electrical wire labeled on its packaging as 12 gauge solid white 100’ UPC 48243982721 and 12 gauge stranded red 50’ UPC 48243229215. The actual wire has “THNN Cerro Wire 14 gauge” printed on it. The UPC number and 12 gauge is found on the plastic wrap and on a label at the bottom of the reel.

Sold at: Home Depot & Menards stores in the following states: Colo., Iowa, Idaho, Ill., Ind., Kan., Ky., Mich., Minn., Mo., Mont., N.D., Neb., Ohio, Ore., Pa., S.D., Utah, Wash., Wis., Wyo. from December 2009 through April 2010. The 50-foot wire spools were sold for \$9 and the 100-foot spools for about \$16.

Manufactured in: United States

Remedy: Consumers should immediately stop using any switches, outlets or electrical devices using this wire and contact Cerro Wire for instructions on returning the product for a refund. Any contractor or subcontractor who used this wire should inspect their work to see that their work meets local electrical wiring code.

Consumer Contact: For additional information, contact Cerro Wire toll-free at (866) 572-3776 ext. 269 between 7 a.m. and 5 p.m. ET Monday through Friday or visit the firm’s website at www.cerrowire.com





CPSC is still interested in receiving incident or injury reports that are either directly related to this product recall or involve a different hazard with the same product. Please tell us about it by visiting <https://www.cpsc.gov/cgibin/incident.aspx>

Web Site of the Month

Free LA Testing: Sampling guide

<http://www.latesting.com/PDFDocuments/SamplingGuide/LATestingMicrobiologySamplingGuide.pdf>

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**STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**

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SN 2010(4)

2010 Legislative Changes Affecting the Connecticut Real Estate Conveyance Tax

Purpose: This Special Notice summarizes legislation passed during the 2010 June Special Session affecting the state real estate conveyance tax.

Effective Date: As noted below.

Statutory Authority: Conn. Gen. Stat. §12-498(a), as amended by 2009 Conn. Pub. Acts 3, §114 (June Spec. Sess.), and 2010 Conn. Pub. Acts 1, §2 (June Spec. Sess.).

Exemption for Deeds of Sale Under a Decree of the Superior Court Pertaining to Foreclosure by Sale Reinstated: The judicial foreclosure process in Connecticut is carried out by either strict foreclosure or a decree of sale. In the case of a decree of sale, the court establishes the time and manner of the sale; appoints a committee to sell the property; and appoints three appraisers to determine the value of the property. The committee then proceeds to sell the real property. As evidence of the sale, a deed (commonly referred to as a committee deed) is issued to the purchaser.

2009 Conn. Pub. Acts 3, §114 (June Spec. Sess.) amended Conn. Gen. Stat. §12-498(a)(9) to repeal the real estate conveyance tax exemption for deeds made under a decree of the Superior Court pertaining to foreclosures by sale. Effective October 1, 2010, 2010 Conn. Pub. Acts 1, §2 (June Spec. Sess.) reinstates the real estate conveyance tax exemption for deeds made under a decree of the Superior Court pertaining to foreclosures by sale. As a result, deeds made under a decree of sale conveying an interest in real property on or after January 1, 2010, and before October 1, 2010, are subject to the real estate conveyance tax. However, deeds made under a decree of sale conveying an interest in real property on or after October 1, 2010, will not be subject to the real estate conveyance tax.

Two New Exemptions From the Real Estate Conveyance Tax: Conn. Gen. Stat. §12-498(a) was amended to add two new exemptions to the real estate conveyance taxes. There is a new exemption for:

1. Deeds of sale in lieu of foreclosure that transfer the transferor's principal residence; **and**
2. Any instrument transferring a principal residence where the gross purchase price is insufficient to pay the sum of:
 - The mortgages encumbering the property transferred; **and**
 - Any real estate taxes and other charges for which the municipality may place a lien (such as sewer taxes) and which have priority over the mortgages encumbering the property transferred (short sales).

These two new exemptions are effective with respect to deeds of sale that convey an interest in real property on or after October 1, 2010.

Qualified Small Business Job Creation Tax Credit Program:

2010 Conn. Pub. Acts, §8, establishes a qualified small business job creation tax credit program, which is available to a qualified small business that hires a new employee. The credit is administered by the Department of Economic and Community Development (DECD) and is applicable to taxable years beginning on or after January 1, 2010.

To be eligible to claim the credit, the qualified small business must apply to DECD. If approved, DECD will issue a certification letter to the qualified small business indicating that the credit will be available to be claimed.

A *qualified small business* is an employer who is subject to tax under Chapter 207, 208, or 229 of the Connecticut General Statutes and who employs less than 50 employees in Connecticut as of the date of its application to DECD.

The amount of the credit is \$200 per month for each new employee hired. The new employee must reside in Connecticut and be hired after May 6, 2010, to fill a new full time job in which he or she is required to work at least 35 or more hours per week for not less than 48 weeks in a calendar year during the income years beginning on or after January 1, 2010, and prior to January 1, 2013. However, the new employee cannot have been employed in Connecticut during the prior 12 months by any of the following:

- A corporation, limited liability company, partnership, association, or trust controlled by the qualified small business;
- An individual, corporation, limited liability company, partnership, association, or trust in control of the qualified small business;
- A corporation, limited liability company, partnership, association, or trust controlled by an individual, corporation, limited liability company, partnership, association, or trust in control of the qualified small business; **or**
- A member of the same controlled group as the qualified small business.

A credit cannot be claimed for:

- A new temporary employee;
- A new employee hired for a seasonal job;
- Any new employee who is an owner, member, or partner in the qualified small business;
- A new employee for whom credit will be claimed against any tax under another statutory provision; **or**
- A new employee who is not employed at the close of the income year of the qualified small business. The qualified small business must claim and use the credit in the income year in which the new employee is hired and, if eligible, the two immediately succeeding income years provided the new employee is still employed at the close of the income year of the qualified small business. The credit is not refundable and any tax credit not used in the income year will expire.

For qualified small businesses subject to Connecticut income tax under Chapter 229 of the Connecticut General Statutes, *income year* means the taxable year of the qualified small business as determined for federal income tax purposes.

For qualified small businesses subject to the corporation business tax under Chapter 208 of the Connecticut General Statutes, *income year* means the calendar year upon the basis of which net income of the qualified small business is computed unless a fiscal year other than a calendar year has been established for federal income tax purposes.

For qualified small businesses subject to the insurance premiums tax and health care centers tax under Chapter 207 of the Connecticut General Statutes, *income year* means the calendar year of the qualified small business.

The tax credit may be claimed by the shareholders or partners if the qualified small business is an S corporation or an entity treated as a partnership for federal income tax purposes. If the qualified small business is a single member limited liability company that is disregarded as an entity separate from its owner, the tax credit may be claimed by the limited liability company owner.

The credit may be used against the tax liability under Chapter 207, 208, and 229 of the Connecticut General Statutes. If the qualified small business is subject to the income tax imposed under Chapter 229 of the General Statutes, the credit allowed under this section cannot exceed the amount of the tax imposed by that chapter. However, the credit cannot be used against the withholding tax liability imposed under Conn. Gen. Stat. §12-707.

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