

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name CLEAN HARBORS, INC.		2 Issuer's employer identification number (EIN) 04-2997780	
3 Name of contact for additional information JAMES RUTLEDGE, CFO & VICE CHAIRMAN	4 Telephone No. of contact 781-792-5000	5 Email address of contact WWW.CLEANHARBORS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 42 LONGWATER DRIVE/PO BOX 9149		7 City, town, or post office, state, and Zip code of contact NORWELL, MA 02061-9149	
8 Date of action 07/26/2011		9 Classification and description TWO FOR ONE STOCK SPLIT OF COMPANY'S COMMON STOCK	
10 CUSIP number 184496	11 Serial number(s)	12 Ticker symbol CLH	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶

On June 8, 2011, the Company's Board of Directors authorized a two-for-one stock split of the Company's common stock in the form of a stock dividend of one share for each outstanding share. The stock dividend was paid on July 26, 2011 to holders of record at the close of business on July 6, 2011. The stock split followed the approval, at the company's 2011 annual meeting of stockholders, of a proposal to increase the company's authorized shares of common stock from forty million to eighty million. The stock split was provided in book entry form and accordingly, stockholders of record did not receive a physical stock certificate for the dividend shares. Each stockholder of record received a statement from our transfer agent, American Stock Transfer & Trust Company, noting the number of Clean Harbors shares which were credited to your account as a result of the stock split.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶

**As a result of the 2-for-1 stock split, the basis of each stockholder in each share of stock has been reduced by 50%.
 The number of shares held by each shareholder has doubled.
 Hence, the stock split did not change the total basis of each stockholder in his stock, or change the proportionate interest that each stockholder maintains in the company.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

The stock split did not change the basis of the stockholder's interest in the company. For federal income tax purposes, the cost basis of each original share will be equally divided between the original and additional shares. For capital gains purposes, the holding period for the additional shares will be the same as the holding period for the original shares.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

Code Section 307(a) requires that when new stock is issued in respect of old stock, the shareholder's adjusted basis in the old stock is to be allocated between the old stock and new stock.

18 Can any resulting loss be recognized? ▶ _____

There should be no resulting losses or taxable income as a result of this two for one stock split.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

The two for one stock split of Clean Harbors common stock took place in 2011.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ 

Date ▶ 01/17/2012

Print your name ▶ JAMES RUTLEDGE

Title ▶ CFO & VICE CHAIRMAN

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.