

Exhibit 22



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August 20, 2009

Mr. Dan Shiel
Office of Regional Counsel
US EPA Region VII
901 North 5th Street
Kansas City, KS 66101

Via E-Mail

Mr. DeAndré Singletary
Remedial Project Manager
Iowa/Nebraska Remedial Branch
Superfund Division
US EPA REGION 7
901 North Fifth Street
Kansas City, KS 66101

Re: Southern Iowa Mechanical Site, Ottumwa, Iowa

Dear Mr. Shiel and Mr. Singletary:

On behalf of Titan Tire and Dico, I object to the biased sampling that EPA ordered at the Southern Iowa Mechanical Site. My understanding is that EPA representatives directed the sampling contractor to collect samples from the beams at specific locations chosen by EPA. EPA representatives at the Site admitted that they were doing "biased sampling." Please include this letter in the administrative record.

Such directions by EPA: (1) distort and bias the sampling results; (2) violate the express terms of the EPA-approved Work Plan and Quality Assurance Project Plan ("QAPP"); and (3) cost more money to do the Work. The EPA-approved Work Plan and QAPP required that indiscriminate and random statistical sampling be done rather than biased sampling. E.g., Section 5.1 of both the Work Plan and the QAPP.

Although the sampling has now been completed, Titan Tire and Dico insist that they be given notice of any further deviations or alterations to the Work Plan and QAPP and an opportunity to object to such deviations or alterations. This conduct is another example of EPA action in this case that is arbitrary and capricious and otherwise not in accordance with law. Titan Tire and Dico will seek their costs, fees and expenses as a result of this conduct.

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Very truly yours,

STINSON MORRISON HECKER LLP


Mark E. Johnson

MEJ:gc