

Exhibit 23



STINSON
MORRISON
HECKER LLP

Mark E. Johnson
(816) 691-2724
mjohnson@stinson.com
www.stinson.com

1201 Walnut Street, Suite 2900
Kansas City, MO 64106-2150

Tel (816) 842-8600
Fax (816) 412-1208

August 21, 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 Dan and DeAndré:

This letter is to inform you of the status of the Southern Iowa Mechanical Site, Ottumwa, Iowa. The soil assessment and confirmation testing conducted in August, 2009, indicates that all samples were below the 1 part per million standard imposed by EPA for high occupancy areas. The latest wipe testing of the beams indicate all samples were below the 10 ug/100 cm² standard imposed by EPA for porous surfaces.

Pursuant to your conversations with Jeff Brown, Titan Tire and Dico hereby request authorization from EPA to demobilize the equipment and staff from the Site starting on Monday, August 24. Please advise as soon as possible.

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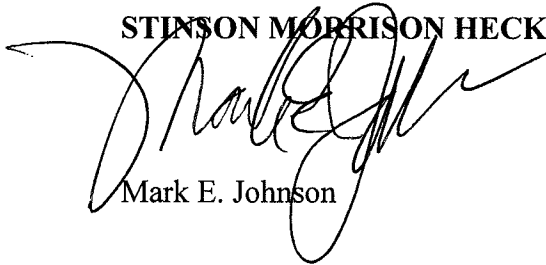
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We will keep you advised of any developments. You, of course, will be receiving a final report from the contractors regarding Site activities, sampling and testing.

Yours truly,

STINSON MORRISON HECKER LLP

A handwritten signature in black ink, appearing to read "Mark E. Johnson", is written over the printed name. The signature is fluid and cursive, with a large initial "M" and "J".

Mark E. Johnson

MEJ:gc