

Exhibit 24

Johnson, Mark

From: Johnson, Mark
Sent: Wednesday, September 02, 2009 3:43 PM
To: Dan Shiel (shiel.daniel@epa.gov); Singletary.DeAndre@epamail.epa.gov
Cc: inmann@adams.net; Gazi George; Jeff Brown; Johnson, Mark; Williams, Brian
Subject: Titan Tire/Dico/Southern Iowa Mechanical Site--PCB Sampling Activities Report dated September 2, 2009
Attachments: Ltr. to D. Shiel and D. Singletary re Titan International.PDF

Dan and DeAndré, please see the attached letter. I am hand-delivering to you today a CD that contains the PCB Sampling Activities Report dated September 2, 2009, which you requested in your August 26 e-mail. I also am sending it to you by U.S. Mail.

Mark



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

Hand-Delivered and U.S. Mail

September 2, 2009

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

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: PCB Sampling Activities Report
Southern Iowa Mechanical Site
3043 Pawnee Drive
Ottumwa, Iowa

Dear Dan and DeAndré:

I am now back in Kansas City. As you requested in your e-mail of August 26, 2009, enclosed is a CD containing the PCB Sampling Activities Report dated September 2, 2009. I will have this hand-delivered to you today and will also send you this by U.S. Mail.

KANSAS CITY
OVERLAND PARK
WICHITA
WASHINGTON, D.C.
PHOENIX
ST. LOUIS
OMAHA
JEFFERSON CITY

DB01/758803.0032/7140728.1 CR09

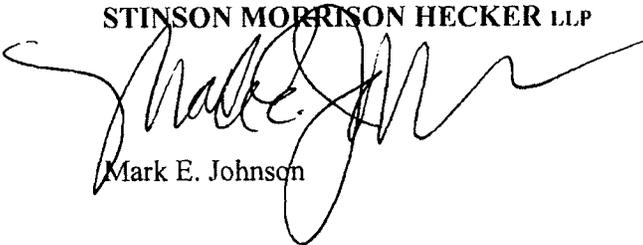
D0638

Mr. Dan Shiel
September 2, 2009
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Please let me know if you have any questions.

Very truly yours,

STINSON MORRISON HECKER LLP

A handwritten signature in black ink, appearing to read "Mark E. Johnson", written over the printed name.

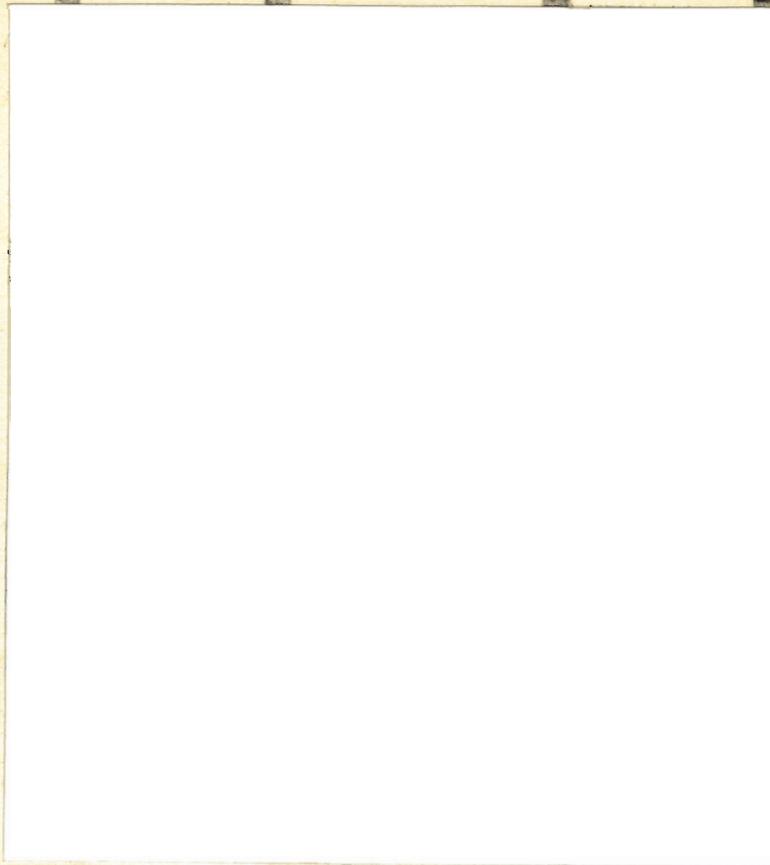
Mark E. Johnson

MEJ:gc

cc: Ms. Cheri Holley (w/CD)
Mr. Jeff Brown (w/CD)
Mr. Gazi George (w/CD)



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Century
Resources, Inc.



D0640

Environmental Consulting & Management

39500 W. 14 Mile Road, # 395 • Commerce Township, MI 48390 • Ph. (248) 592-9950 • Fax. (248) 592-9951



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Century
Resources, Inc.

Environmental Consulting & Management

**REPORT
PCB SAMPLING ACTIVITIES**

Property Location:

Southern Iowa Mechanical LLC
3043 Pawnee Drive
Ottumwa, Iowa

Prepared for:

Mr. Mark E. Johnson, Esq.
Stinson Morrison Hecker, LLP
1201 Walnut Street, Suite 2900
Kansas City, Missouri 64106-2150

Prepared by:

21ST CENTURY RESOURCES, INC.
7486 Woodbriar
West Bloomfield, Michigan 48322

Project No. 29-G114

September 2, 2009

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ANALYTICAL LABORATORY REPORTS – WIPE SAMPLES

APPENDIX 4

ANALYTICAL LABORATORY REPORTS – SOIL SAMPLES

APPENDIX 5

D0642

1.0

1.0 INTRODUCTION

21st Century Resources, Inc. (21st CR) was retained by Mr. Mark Johnson, Esq. of Stinson Morrison Hecker, LLP on behalf of Dico, Inc, and Titan Tire Corporation and (collectively Dico/Titan) to perform polychlorinated biphenyl (PCB) sampling of structural steel components and soil located at the Southern Iowa Mechanical (SIM) property located at 3043 Pawnee Drive, Ottumwa, Wapello County, Iowa. We understand that the structural steel components had been relocated to the SIM property from a Dico, Inc. facility in Des Moines, Iowa and that the US Environmental Protection Agency (EPA), Region VII, had previously performed limited sampling of the subject materials and had reported the presence of PCB in some of the samples collected by EPA during May of 2008.

The project objectives included but were not limited to:

1. Removal of metal beams from existing stockpiles (A, B, & C) for segregation for sampling and decontamination;
2. Visual identification of areas impacted by adhesive or backing tape metal beams;
3. Removal of any visible insulation and/or adhesives residues from the metal beams;
4. Decontamination of the metal beams in accordance with the work plan (Final Version: May 27, 2009) and the quality assurance project plan (Final Version: May 27, 2009) ("QAAP"), both approved by USEPA Region VII.
5. By using the EPA's recommended wipe sampling method per 40 CFR 761.243, an indiscriminate "grab" sample would be collected from ten (10) percent of the metal beams visually identified not to contain residual insulation or adhesives to verify PCB concentration do not exceed 10 µg/100 cm² (the high occupancy standard) in accordance with 40 CFR 761.123, using EPA, PCB analytical method 8082. See work plan and QAAP.
6. Conduct confirmatory soil sampling under existing metal beam stockpile areas to compare to regulatory high occupancy area in accordance with the work plan approved by USEPA Region VII.
7. Should any testing reflect the presence of PCB in soil above the 1mg/Kg concentration (the high occupancy standard), further removal and potential sampling would be conducted by Greenleaf Environmental Services ("GES") and 21st Century Resources, Inc. ("21st CR").

The purpose of 21st CR's sampling effort was to perform independent, third-party, wipe sampling of structural steel components piled at the property and sampling of soils below the steel piles in accordance with EPA approved sampling and preservation procedures specified in the work plan and the QAAP.

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