

Exhibit 12



STINSON
MORRISON
HECKER LLP

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

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

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

Via E-mail and U.S. Mail

January 27, 2009

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

Re: In the Matter of Southern Iowa Mechanical, Ottumwa, Iowa;
Order for Removal Response Activities;
Docket No. CERCLA-07-2009-0006

Dear DeAndré:

As you know, I represent Dico, Inc. and Titan Tire Corporation. We received the Order for Removal Response Activities effective January 23, 2009, and your letter dated January 23, 2009.

For each of the reasons stated in my letter of January 16, 2009, and in each of our previous letters and documents, we believe that Dico and Titan Tire are not liable and that EPA's administrative actions with regard to this matter, including the above Order and the selected remedy, are arbitrary, capricious and contrary to law. Nonetheless, in order to avoid the punitive financial penalties which may be imposed if my clients fail to comply with the Order, the EPA correctly concluded that my letter of January 16, 2009, is the notice of intent to comply by Titan Tire and Dico pursuant to paragraph 23 of the Order.

Pursuant to paragraph 26 of the Order, Titan Tire and Dico hereby designate the project coordinator as Jeffrey T. Brown CHMM, Greenleaf Environmental Group, Inc., 4943 Austin Park Avenue, Buford, GA 30518, 678.714.8420, jbrown@greenleafgroup.net. His resume is attached. Please copy me on all written and electronic communications between the EPA and Mr. Brown.

My clients reserve all of their rights to challenge EPA's administrative actions in this matter, including the above Order and the selected remedy, and to seek restitution or reimbursement of all monies paid to comply with EPA's mandates under the Order, and any other remedies available to them in equity or at law.

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

DB01/758803.0032/7136495.1

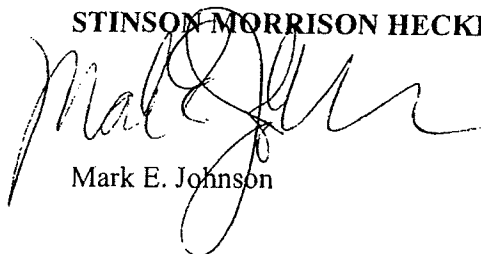
D0538

DeAndré Singletary
January 26, 2009
Page 2

Please let me know if you have any questions.

Yours truly,

STINSON MORRISON HECKER LLP

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

Mark E. Johnson

MEJ:gc



Jeff Brown, CHMM Principal/Project Manager

Education/Training

Bachelors Degree in Chemistry, December 1988, Indiana University
Certified Hazardous Materials Manager, February 2000
OSHA 40-Hour Hazardous Waste Operations and Emergency Response Training, June 1994
OSHA Hazardous Waste Operations and Emergency Response Refresher Training, Annually
OSHA Hazardous Waste Operations and Emergency Response Supervisor Training, January 1999
Adult CPR/First Aid Training, February 2000
DOT Waste Manifest Training, March 1999

Summary

As a Project Manager, Mr. Brown has worked both for government clients and commercial clients. He is approved in four regions as a project/response manager for the United States Environmental Protection Agency, and has been responsible for managing multi-disciplinary personnel in the clean up of hazardous substances, oil, and other contaminants or pollutants at removal sites or emergency response activities across the Eastern United States. In this role, he has generated, modified and implemented site specific HASP and Work Plans covering multiple tasks of varying complexity for a wide array of hazardous materials remediation and emergency response situations. He has developed, executed and managed subcontractor agreements for a diversity of services including laboratory analysis, T&D operations, general and residential construction, site restoration, security services, water treatment and underwater salvage operations. As a primary function of his role as a project manager, he has ensured compliance on each site with all federal, state and local requirements, including OSIIA, CERCLA, RCRA and DOT regulations, and prepared and submitted all required reports for quality assurance, including environmental monitoring, sampling or measurement actions, environmental compliance, transportation and disposal and government cost tracking.

Relevant Project Experience

- **Greenleaf Environmental Services, LLC., Operations Manager, September 2005 to Present.** Responsible for the management of field operations for the clean up of hazardous substances and petroleum contaminants at emergency and planned removal sites throughout the southeast, including government agencies and industrial clients. On-scene responsibility for the management of multi-disciplinary project

teams; transportation and disposal coordination; subcontract management; cost and schedule tracking and control; preparation of daily, weekly, and monthly cost and performance reports; and implementation of sampling plans, site safety plans, and project QA Plans. Served as primary Point-Of-Contact (POC) for clients, subcontractors and vendors.

- **Program Manager, USEPA Region IV, Point-of-Contact, Atlanta, Georgia, January 2003 to August 2005.** Served as Point-Of-Contact (POC) for WRS's Region IV ERRS contract # 68-S4-02-06. Managed the receipt, response to, and delegation of task orders, as well as administrative duties associated with the contract, such as report preparation, weekly conference calls with the EPA Contract Officer and Project Officer, and accountability for all EPA invoicing. Provided regulatory support for project managers in investigating and interpreting federal and state regulations as they pertained to work to be performed, disposal coordination, transportation requirements, and health and safety protocols and requirements.
- **Response Manager, General Color Site, USEPA Region II, Camden, New Jersey, April 2002 to December 2002.** Served as Response Manager for USEPA Region II during removal activities at an abandoned manufacturing facility. The previous owner manufactured food, drug and cosmetics colorants, organic pigments and dispersants. Investigated treatment options for the approximately 5,500 cubic yards of lead contaminated soil previously excavated and stockpiled on site. Conducted treatability studies to determine the most effective stabilization/fixation reagent for on site treatment of the hazardous waste soil stockpiles. On-scene responsibility for the management of multi-disciplinary project team;

subcontract management; cost and schedule tracking and control; preparation of daily, weekly, and monthly cost and performance reports; and implementation of sampling plan, site safety plan, and project QA Plan. Produced accurate daily EPA standard Form 1900-55's from the RCMS.

- **Response Manager, Perry Builders Site USEPA Region II Bainbridge, New York, August 2001 to March 2002.** Served as Response Manager for USEPA Region II during removal activities at a former wood treatment facility. Conducted concrete core & soil sampling in the treatment areas to establish the vertical and horizontal extent of contamination. Demolished building structures as necessary to allow safe access for contaminated concrete and soil removal. Excavated 3,600 tons of F035 contaminated concrete, 3185 tons of F035 contaminated soil and 2500 tons of Non-hazardous soil for offsite disposal. Completed site restoration activities. On-scene responsibility for the management of multi-disciplinary project team; subcontract management; cost and schedule tracking and control; preparation of daily, weekly, and monthly cost and performance reports; and implementation of sampling plan, site safety plan, and project QA Plan. Managed all transportation and disposal activities including analysis for disposal, identification of potential TSD facilities, profiling, and manifest preparation. Produced accurate daily EPA standard Form 1900-55's from the RCMS.
- **Project Manager, Marion County Baseline Landfill, Ocala, Florida, June 2001 to August 2001.** Managed this expansion of an existing LFG system, including installation of three new gas collection wells and 2,500 feet of collection piping. All existing gas wells at the site were dewatered to increase gas production, temperature monitored at various depths using a datalogger, and video inspected. All main gas headers were video inspected to determine if any blockages existed. All gas collection headers were dewatered and determined to be in good functioning order. The entire wellfield was tuned and the flare system overhauled and a maintenance program put in place for facility personnel to assume O&M responsibilities.
- **Project Manager, ITW Chemtronics Site, Kennesaw, Georgia, April 2001 to May 2001.** Managed the installation of an air sparge and vapor extraction system to remediate the soil and groundwater at this active ITW Chemtronics facility, the property of which was contaminated with a chlorinated solvent plume. The project was completed on schedule and under budget. In addition, there was no lost work time for the client, as all trenching activities that crossed the driveway to the active loading docks were strategically performed when the site was closed.
- **Project Manager, Keesler AFB, Biloxi, Mississippi, March 2001 to April 2001.** Managed removal operations for a former PCB storage area. Generated, implemented and executed site HASP, work plan and subcontractor services, including transportation and site restoration activities. Excavated contaminated asphalt & soil for transfer & encapsulation at the air force base landfill and completed site restoration activities, including replacing the asphalt parking area, following receipt of expedited confirmation-sampling results.
- **Project Manager, Mohonk Road Industrial Plant Site, USEPA Region II, High Falls, New York, August 2000 to February 2001.** Assumed responsibility for this water treatment plant constructed for remote, continuous operation to remove VOC's from a contaminated aquifer. Investigated and implemented design modifications necessary to establish and maintain consistent facility operation. Negotiated with estranged subcontractors to resume technical support of installed water treatment system and assist with design modifications required to institute continuous, remote facility operation. Assisted with and provided technical support for operation and maintenance transition of facility responsibilities to USACE. Managed the excavation, sampling and proper disposal of over 2000 tons of contaminated soil. Investigated and implemented innovative technology to address chlorinated solvent contamination in the perched water table layer.
- **Project Manager, Shenandoah Groundwater Site, USEPA Region II, Fishkill, New York, August 2000 to February 2001.** Managed foremen, environmental technicians and water treatment subcontractors in the installation and maintenance of residential granular activated carbon treatment systems for VOC removal. Directed preparation of hydrogeologist report on research for East Fishkill area stratigraphic information, groundwater flow surveys and aquifer characteristics to assist in contamination source determination. Monitored water treatment vendor in the operation and maintenance subcontract for residential granular activated carbon units. This site was managed concurrently with the Mohonk Road Industrial Plant Site.
- **Project Manager, Dismal Swamp Site, USEPA Region II, South Plainfield, New Jersey, June to August 2000.** Prepared and executed work plan to investigate PCB soil contamination at this 70-acre former landfill. Managed and

coordinated sampling crews, operators and technicians through all phases of work plan, including site clearing and grubbing, sample grid preparation, soil and water sampling, test pit excavation and subsequent soil sampling and preparation of disposal for all waste generated from site activities. Procured, executed and implemented subcontract services for site security, geoprobe sampling services and waste transportation and disposal. Prepared final trip report for all site-sampling activities.

- **Project Manager, Goose Pond Marina Fire, USEPA Region IV, Scottsboro, Alabama, April to May 2000.** Coordinated this emergency response delivery order for the deployment of personnel, materials and equipment for the containment and recovery of any fuel, oil and debris released in the marina, integrating diving operations to recover and prevent fuel release from sunken vessel tanks. Cooperated with independent insurance salvage operations, releasing sunken hulls for salvage operations to commence once diving operations to remove possible future marina environmental hazard contamination sources were completed.
- **Project Manager, Orlando Mercury Site, USEPA Region IV, Orlando, Florida, April to May 2000.** Mobilized emergency response personnel and equipment to remove mercury source contamination, decontaminate affected areas and reduce mercury vapor readings to acceptable occupancy levels at a residential mercury spill, which included three contaminated automobiles. Arranged disposal of recovered mercury, contaminated debris and decontamination water based on composite sample analysis.
- **Project Manager, North American Rayon Site, USEPA Region IV, Elizabethton, Tennessee, February to April 2000.** Responded to a warehouse fire at this 128-acre rayon manufacturing facility, which contained a pool chemical distribution center operating from the loading dock in the front of the facility. Established the primary chemical hazards stored at the facility, determined the extent of their involvement in the fire and reviewed the temporary storage area, utilized for chemicals removed from the fire-damaged warehouse. Submitted response scenario summary reviewing appropriate procedures to an emergency response activity involving these incompatible materials.
- **Project Manager, Horry County Landfill Site, USEPA Region IV, Conway, South Carolina, October 1999 to January 2000.** Provided technical assistance in the management of household hazardous waste collected from flood-impacted areas of Horry County. Coordinated FEMA, U.S. Army Corps of Engineers, South Carolina Department of Health and Environmental Control (SCDHEC) and Solid Waste Authority personnel in the collection, segregation, characterization, recycling, bulking, and packaging of household hazardous waste.
- **Project Manager, Iredell County Radiation Source Site, USEPA Region IV, Statesville, North Carolina, September to November 1999.** Responded to a radiation source detected by a radiological survey of a junk car delivered to the Barnette Junkyard in Statesville. Conducted a site review, developed a Statement of Work and executed subcontractor services to package, label, transport and dispose of the radioactive source and all associated contaminated debris.
- **Project Manager, Goldsboro Water Intake/Oil Spill, USEPA Region IV, Goldsboro, North Carolina, September 1999.** Managed this emergency response to investigate suspected oil releases associated with rising floodwaters from Hurricane Floyd, which threatened the city water intake station in Goldsboro. Coordinated efforts with Amoco personnel and local authorities at the service station suspected as the primary source of possible contamination and ensured that underground storage tanks were secured and isolated from the rising floodwaters. Identified a boat access route to the water intake station through the floodwaters and deployed harbor boom to protect the intake station from possible floating product.
- **Project Manager, Island Cove Marina Spill, USEPA Region IV, Harrison, Tennessee, August to October 1999.** Responded to assist in environmental hazard containment and contamination removal related to a dock fire. Three separate subcontracts were implemented and utilized in a coordinated effort to remove motors, fuel tanks and other possible contamination sources located on sunken boat hulls. A barge crane and rigging dive team facilitated removal operations from the marina bottom. Mobile crane and lowboy services were required for land removal and staging operations. The project's third subcontractor, Eason Diving and Marine Contractors assisted in coordinating diving, rigging, and removal operations. Removal of all identified sources included 24 sunken boat hulls with potential contamination sources intact.
- **Project Manager, Center Star Manufacturing Site, USEPA Region IV, Oxford, Alabama, July to September 1999.** Developed site work plan for cleanup of this former shirt manufacturing facility. Inventoried and arranged disposal for waste substances, chemicals and contaminants, warehouse debris removed from the former process areas, and waste generated during facility decontamination. Decontaminated, demolished and removed hydrogen peroxide and caustic tank bulk storage area containment walls and 3,000-gallon caustic tank. Completed T&D of 6 nonhazardous debris roll-offs, 87 nonhazardous solid and liquid drums, 22 hazardous waste drums, and 3 boxes of fluorescent light bulbs.
- **Project Manager, Jack Goins Waste Oil Site, USEPA Region IV, Cleveland, Tennessee, March to August**

1999. Coordinated T&D operations at this former waste oil reclamation facility. Ensured proper transfer of over 190,000 gallons of liquids from site ASTs into 9 separate waste stream profiles. Also managed the decontamination and demolition of these 11 ASTs ranging in size from 3,500 to 20,000 gallons. Developed and implemented Sampling and Analysis Plan (SAP) for on-site characterization and laboratory verification of approximately 60 unknown sludge drums. Reviewed laboratory analysis and segregated drums for on-site bulking operations. Managed solidification, stabilization and subsequent off-site disposal in a subtitle D landfill of approximately 2,000 tons of soil.

- **Project Manager, Holder Property Mercury Spill, USEPA Region IV, Lynnville, Tennessee, November 1998 to January 1999.** Managed this emergency response to a residential mercury spill. Provided and directed personnel and equipment to stabilize, contain, remove, transport and dispose of liquid mercury and other contaminated material.
- **Response Manager, M Metal Site, USEPA Region V, Indianapolis, Indiana, October 1998.** Managed the excavation and disposal of 6,000 tons of lead and PCB-contaminated soil across the surface of this 4-acre Superfund site. Primary point of contact for USEPA, IDEM, the City of Indianapolis, and all Marion County organizations involved.
- **Project Manager, Rail Fleet Services Site, Georgia Department of Natural Resources - Environmental Protection Division (EPD), Gordon, Georgia, September 1998.** Managed the T&D of waste generated from previous removal activities at this site. Arranged transportation and directed excavation for 7,200 tons of nonhazardous soil previously stockpiled for disposal.
- **Project Chemist, Calvin Kellet Buried Drum Site, SCDHEC, Greenville, South Carolina, June to August 1998.** Sampled and provided on-site hazcat analysis of soil, groundwater, wastewater, and unknown waste. Supervised sampling crews performing work on approximately 3,500 excavated drums containing unknowns. Coordinated handling, treatment, and disposal of waste in conjunction with site's Project Manager.
- **Project Supervisor, Filter Press Operation, Nucor Steel, Crawfordsville, Indiana, October 1997 to May 1998.** Directed personnel in the neutralization of spent pickle liquor from a steel roll finishing line for on-site treatment. Lime-stabilized waste hydrochloric acid was filter pressed to remove metals from the brine filtrate prior to sewer discharge. The filter cake passed leachate test standards for nonhazardous landfill disposal.
- **Project Chemist, Fernald Environmental Restoration, FERMCO, Fernald, Ohio, July 1996 to October 1997,**

and February to December 1995. Performed eight quarterly hazardous material cleanups at this former Department of Defense radioactive weapons production facility. Complied with all regulations and policies pertaining to subcontractor work at this Department of Energy clean-up site, completing on-site General Employee and Radioactive Worker training to permit access to chemical laboratory areas. Utilized radiation monitors to ensure chemicals accepted for lab packs contained no radioactive waste.

- **Project Chemist, Damaged Materials Program, UPS Overgoods Center, Salt Lake City, Utah, November 1996.** UPS purchased this warehouse facility with a hazardous materials staging area full of chemicals and materials requiring identification for proper handling and disposal. Classified, segregated and lab packed all materials, performing field characterization of unknowns.
- **Project Chemist, Household Hazardous Waste Collections, Indiana Solid Waste Districts, Various Locations, April 1995 to May 1998.** Served as site manager for approximately 20 one-day community collections. Environmentally responsible people delivered their outdated, unused or unknown chemicals (typically cleaners, paints, household poisons, oil and pesticides) to be packaged for disposal. These single-day events typically generated a roll-off full of various paints and a semi trailer full of drums. Directed personnel to properly classify, segregate, package and label waste for subsequent transportation and disposal.
- **Project Chemist, Plant Closure, Cummins Electronics, Columbus, Indiana, December 1995.** Assisted in the closure of this electronic circuit board manufacturing plant. Prepared necessary paperwork for transportation of equipment and commercial materials purchased by other facilities. Advised plant personnel on proper disposal of all residual materials, helping them to distinguish between hazardous and nonhazardous.
- **Service Technician, Bedford Casing WWTP, General Motors, Bedford, Indiana, March 1989 to May 1991.** Provided chemical consulting services for this industrial wastewater treatment plant with an average flow in excess of three million gallons per day. Recommended correct polymer and chemical dosages to maintain proper coagulation and flocculation under continuously fluctuating waste stream conditions. Monitored wastewater treatment plant final discharge to ensure compliance with NPDES permit.
- **Chemical Consultant, Chrysler Transmission Plant, Kokomo, Indiana, May to November 1997.** Advised plant personnel on the proper system chemical concentrations necessary to prolong machine tool life and inhibit rust on manufactured transmission parts. Monitored

quality control oil reclamation program to assure re-blended products complied with virgin product material standards.