



State of Ohio Environmental Protection Agency

STREET ADDRESS:

Lazarus Government Center
50 W. Town St., Suite 700
Columbus, Ohio 43215

TELE: (614) 644-3020 FAX: (614) 644-3184
www.epa.state.oh.us

MAILING ADDRESS:

P.O. Box 1049
Columbus, OH 43216-1049

March 7, 2008

RTC of 4/25/07 & 7/25/07 NOV'S

Elizabeth Sitterly
Giddings & Lewis, Machine Tools, LLC
142 Doty Street
PO Box 590
Fond Du Lac, WI 54936-0590

**RE: Giddings and Lewis, Inc., Cleveland, Ohio (OHR000005538)
Financial Assurance
Return to Compliance**

Dear Ms. Sitterly:

On February 29, 2008, I completed a review of the financial assurance documentation file for the Giddings and Lewis, Inc. (G&L) facility referenced above. I evaluated the facility for compliance with financial assurance and liability requirements set forth in the OAC rules 3745-66-42, 3745-66-43 and 3745-66-47.

On April 19, 2007, I reviewed the financial assurance documentation for your facility and found the following violations:

OAC rules 3745-66-47(A) and 3745-55-51(J): G&L has failed to submit documentation of liability coverage containing the wording required by OAC rule 3745-55-51(J) and remains in violation of OAC rule 3745-66-47(A).

OAC rule 3745-66-42(B): G&L has also failed to submit an updated closure cost estimate in violation of OAC rule 3745-66-42(B). The closure cost estimate must be updated annually for inflation.

OAC rule 3745-55-51(D): Citibank LOC No. 61650972 is not correctly worded. Specifically, the wording of the LOC uses: "120" in place of "One hundred and twenty"; "shall" replaces "will" in three locations; "to the best of our knowledge" replaces "certify"; "substantially equivalent" replaces "identical"; and paragraph 6 is missing the ending.

Ted Strickland, Governor
Lee Fisher, Lieutenant Governor
Chris Korieski, Director

In an August 22, 2007 letter, G&L submitted an updated post-closure cost estimate of \$250,000.00. On November 7, 2007, Ohio EPA approved a modification to G&L's closure/post-closure plan. On February 8, 2008, G&L submitted LOC No. SM229911W with Wachovia Bank for \$229,460.00. This represents the amount of post closure costs remaining after one year.

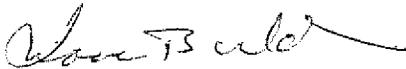
On February 29, 2008, Citibank LOC No. 61650972 was returned to you.

The G&L Cleveland site is now in post-closure, therefore you are no longer required to provide third party liability coverage.

Based on the documentation on file, no violations were noted and G&L has returned to compliance for the violations cited in my April 25, 2007 letter.

If you have any questions, or need further clarification of any matter mentioned in this letter, please do not hesitate to call me at (614) 644-3067. I will be happy to assist you.

Sincerely,



Isaac B. Wilder
Compliance Assurance Section
Division of Hazardous Waste Management

NOTICE:

Ohio EPA's failure to list specific deficiencies or violations in this letter does not relieve your company from having to comply with applicable regulations.