



State of Ohio Environmental Protection Agency

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March 7, 2008

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 Korleski, 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.

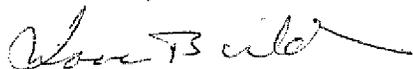
On February 29, 2008, Citibank LOC No. 61650972 was returned to you.

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.