

May 5, 2005

WRITER'S DIRECT LINE
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toneill@foley.com EMAILCLIENT/MATTER NUMBER
017290-0202Ms. Nancy Ryan
Wisconsin Department of Natural Resources
1155 Pilgrim Road
Plymouth, Wisconsin 53073Rec'd
MAY 20 2005Re: Ecolab Site
10014 North Wasaukee Road
Mequon, Wisconsin

Dear Ms. Ryan:

In a letter dated January 12, 2005, Signicast Corporation, Mercury Marine and Wisconsin Precision Casting, Inc. agreed to perform a preliminary investigation of the Ecolab Site, at 10014 North Wasaukee Road, Mequon, Wisconsin ("Site") without admission of liability for the conditions and without commitment to undertake further actions at the Site. As a condition to performing this work, the parties requested the Wisconsin Department of Natural Resources ("WDNR") commit to identifying and notifying other parties that used the Ecolab wax processing operations, so that those parties could bear their fair share of cost for any investigation or response actions taken at the Site.

To date, we have not received a sufficient commitment from WDNR to require additional parties to participate in the response actions at the Site. We have merely received copies of letters sent by WDNR to Stainless Foundry, Waukesha Foundry and Bombardier Recreation Products (as the successor to OMC). It is our understanding that none of these parties have agreed to participate in any investigation at the Site. We are not aware of any attempts to contact the current or former property owners, owners or operators of the Ecolab wax processing operations, or other companies that sent wax to the Site.

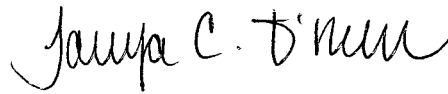
We are writing you on behalf of Signicast Corporation and Mercury Marine. Wisconsin Precision Casting, Inc. is no longer participating in any joint response with Signicast Corporation and Mercury Marine. As you know, several years ago, Signicast Corporation and Mercury Marine participated in remediation at the Site and are committed to being responsible corporate citizens. However, Signicast Corporation and Mercury Marine are no longer willing to move forward with the investigation of the Site. This decision was based in part on the unsuccessful effort by WDNR to contact or add additional potentially responsible parties at this Site and on the current legal framework since the Supreme Court's decision in *Cooper Industries, Inc. v. Aviall Services, Inc.*, 125 S. Ct. 577 (2004). The *Aviall* decision has significant impact on companies in Wisconsin because Wisconsin does not have a private party cost recovery action. Furthermore, it is simply not equitable to expect two companies that previously paid a portion of the costs to address

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impacts at the Site, to bear the entire cost for addressing additional impacts that are arguably not related to the materials previously sent by either company to the Site. Coupled with the *Aviall* decision, which means that these performing parties could never recover their costs of response, there is no incentive or basis for Signicast Corporation or Mercury Marine to agree to move forward at the Site.

If you have any questions regarding this matter, please contact me.

Very truly yours,



Tanya C. O'Neill

cc: Bob Schuemann
Tom Baumgartner
Deborah Drayna Johnson