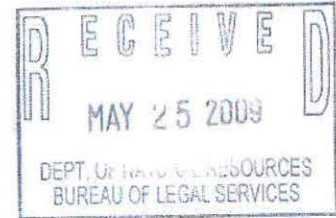


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John V. Curtin
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May 22, 2009



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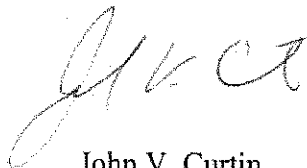
Re: 9100 South 5th Avenue, Oak Creek, WI

Dear Sirs/Madams:

This letter is in response to the Department's request that Connell Aluminum Properties, Inc. ("Connell") prepare a work plan for the investigation of the environmental conditions at the above referenced property. As set forth in my letter of October 8, 2008, we continue to hold to our position that Connell is not responsible for the contamination that exists at the site. However, in the interest of addressing the Department's concerns, but without admitting any liability or responsibility for the environmental contamination which we continue to believe is the responsibility of other parties, Connell is willing to participate in the preparation of a work plan for the site investigation.

As you know, other parties are involved in this matter. We certainly would welcome their participation and cooperation in the preparing the work plan.

Very truly yours,

A handwritten signature in black ink, appearing to read "JVC", is positioned above the printed name.

John V. Curtin

cc: Thomas McElligott, Esq.
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411 East Wisconsin Avenue
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JVC/lma