



August 8, 2006

Mr. Dan Hellenberg
Wisconsin DNR
Southeast Regional Air Program
2300 North Dr. Martin Luther King, Jr. Drive
Milwaukee, Wisconsin 53212

RE: Transfer of Emission Reduction Credits
EI Facility No. 246003780
Permit No. 05-DJH-132-OP

Dear Mr. Hellenberg:

In accordance with a NOx Emission Reduction Credit Sale and Purchase Agreement between GAMCO Components Group LLC (GAMCO) and S.C. Johnson & Son, Inc. (SCJ&S) dated July 31, 2006; GAMCO is hereby transferring full title to and ownership of 16.58 tons of NOx emission reduction credits to SCJ&S.

The WDNR certified our NOx emission reduction credits of 16.58 TPY as a results of the shutdown of the manufacturing operations located at N39 W5789 Hamilton Road, Cedarburg WI as outlined in the October 7, 2005 Air Pollution Control Permit (No. 05-DJH-132-OP).

Should you have any questions or require additional information please contact me at (330) 678-7089. Thanks you for your assistance with this project.

Sincerely,

David A. Hill
Director EH&S

CC: Robert Vilsack, Park-Ohio
Daniel Murray, Johnson & Bell
Mark Steinberg, S.C. Johnson& Son, Inc.