CBIZ MHM, LLC
3 Bethesda Metro Center, Suite 600
Bethesda, MD 20814-6332 ▪ www.cbiz.com/midatlantic
Ph: 301.951.3636 ▪ F: 301.951.0425

BY ELECTRONIC MAIL

July 25, 2011

Charles King
RCRA Project Officer
USEPA Region - 4
61 Forsyth Street, S.W.
Mail Code: 9T25
Atlanta, GA 30303 - 8960

RE: Tronox Incorporated, , *et al.*, Debtors, US Bankruptcy Court for the Southern District of NY, Re: Case No. 09 - 10156

Dear Mr. King:

On behalf of the Multistate Environmental Response Trust (the MST), CBIZ MHM LLC respectfully submits the attached financial statements for the quarters ended March 31, 2011 and June 30, 2011 for the former Tronox site in Columbus, Mississippi (the Columbus Site). Specifically, these financial statements have been prepared for the Columbus Site Environmental Cost Account pursuant to: ¶12.a of the Consent Decree and Environmental Settlement Agreement (the Consent Decree); ¶2.9 of the Multistate Environmental Response Trust Agreement By and Among Tronox et al, the MST, the United States, and the States of Alabama, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas Ohio, Oklahoma, Pennsylvania, Tennessee, Texas and Wisconsin (collectively the Beneficiaries) (the MST Agreement); and the applicable provisions of ¶6.1 of the MST Agreement. The attached financial statements are hereby submitted for review by the US Environmental Protection Agency (EPA) as Lead Agency for the Columbus Site.

Please do not hesitate to contact me by email at sdenlinger@cbiz.com or by telephone at (301) 951-3636 with any questions pertaining to this submittal.

Sincerely,
CBIZ MHM LLC
Outsourced Accounting Services Provider for the
Multistate Environmental Response Trust

J. Scott Denlinger, CPA

Attachments

cc: Kevin Beswick—USEPA - 4
Heidi Blischke—GSI
Craig Kaufmann—EPA - Headquarters
Cynthia Brooks—MST
Ty Griffith—MST
Marc Weinreich—MST