

February 12, 2026

KENT HERBOLD
MANAGER
PLYMOUTH COUNTY SOLID WASTE AGENCY
34898 150TH STREET
LEMARS IA 51031

**Re: Plymouth County C&D Landfill
Permit Number 75-SDP-01-74P
Approval of Financial Assurance**

Dear Mr. Herbold:

This is a notification by the Iowa Department of Natural Resources (DNR) that the Plymouth County Solid Waste Agency (Agency) has adequately complied with the financial assurance requirements of [567 IAC 114.31\(455B\)](#) for the Plymouth County C&D Landfill. The Agency's financial assurance documentation ([Doc #115134](#)), received December 5, 2025, has been placed in the DNR's record files.

The Financial Assurance Report Form and supporting documentation demonstrate that the Agency's Local Government Dedicated Fund, as of June 30, 2025, had a balance of \$1,082,716 for closure and post-closure care. Because this exceeds the updated closure and post-closure care cost estimate of \$1,013,535, there is no further action required for this reporting year.

Please note that the Agency may withdraw money from the closure and post-closure LGDF without DNR approval for funding closure, including partial closure, or post-closure activities in accordance with 567 IAC 114.31(455B). As a reminder, documentation of compliance with the financial assurance requirements of 567 IAC 114.31(455B) is to be submitted annually, by April 1st.

If you have any questions, you may contact me at [\(515\) 802-8835](tel:515-802-8835) or mary.klemesrud@dnr.iowa.gov.

Sincerely,

Mary Klemesrud
Program Planner
Land Quality Bureau

cc: Douglas Luzbetak, P.E., HLW Engineering Group
IDNR Field Office #3, Spencer, IA