

# EXHIBIT 15

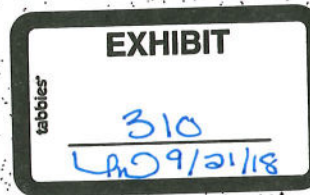
# TACONIC

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April 14, 1997

Mr. Robert Warland  
Air Pollution Control Engineer  
Division of Air Resources, Region 4  
New York State, DEC  
1150 N. Westcott Road  
Schenectady, NY 12306-2014



Dear Mr. Warland:

This letter is in response to our last meeting on March 25<sup>th</sup>. In this meeting Taconic committed to provide to you by April 14<sup>th</sup> with a preliminary time line for the actions Taconic will take. You have in the mean time supplied to Taconic a copy of the Toxic Assessment Section's report.

Taconic has agreed to respond to the DEC regarding the following issues: the PTFE coating ovens in building #1, the incinerator for the adhesive coater, improved air handling at ovens #7 - #12 in building #4, and stack testing of the our scrubber and the incinerator.

- Taconic has agreed not to run the PTFE coating ovens in building #1 without appropriate emission collections equipment. Taconic is not giving up it's rights to the permits in building #1. Taconic will work with the DEC to come to a mutual agreement as to what emission collection equipment might be needed, if any.
- The incinerator for the adhesive coater will be brought on line in four months after agreement on the memorandum of understanding, unless the emission level is such that an AGC of 400  $\mu\text{g}/\text{m}^3$  is not exceeded.
- Oven #'s 7 - 12 will be modified to reduce the possibility of fugitive emissions. A modification will be made that will allow the ovens to perform similarly to the three ovens in building #5. The first oven will be modified in the beginning of May. Pending a review of the modification, the remaining ovens will be modified one per month. Additionally, a modification to the exhaust system will take place during July.
- By October 1<sup>st</sup> Taconic will submit a protocol for stack testing of the scrubber device and for the adhesive coater. Pending the DEC's approval of the protocol, Taconic will in due diligence perform the stack testing.

I trust you will find these actions items to reflect good faith and continue to follow Taconic's history of working with the DEC on environmental issues. If you have any questions or comments please contact me.

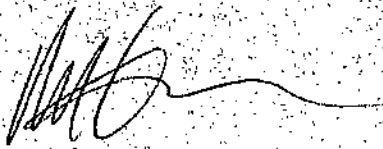
Lastly, in response to the report from the Toxic Assessment Section I have some questions. The report references your statements to the Toxic Assessment Section regarding nausea and headaches as complaints from Taconic's neighbors. This is the first we are hearing of this complaint and it causes Taconic great concern.

It concerns us that statements are being made around the DEC about 'headaches and nausea' that are associated with Taconic's operations. This is potentially very provocative, and could create a negative prejudice towards Taconic at the DEC. Further, if indeed 'headaches and nausea' complaints are coming from our neighbors, we would want to take immediate corrective action.



Neither in our previous discussions, nor in the transcripts of the solicited conversations with our neighbors is this complaint mentioned. If indeed these complaints were made and documented please forward copies to Taconic as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'MG', with a long horizontal flourish extending to the right.

Malcolm Green  
Director Technology

CC: DEC: P. Mack  
Taconic: L. Burzesi, J. Henry, A. Russell

BCC: M. Baker, S. Goodermote, M. Greco