EXHIBIT 22

TACONIC

Memorandum - CONFIDENTIAL

DATE:

December 5, 2002

TO:

DON, SETH, TAD

FROM:

CAROL GOODERMOTE

RE:

NOTES FROM MEETING WITH DOUG HAYES FROM DUPONT ON

12/4/02.

CC:

CATHERINE, EMMET, IAN, ANDY, JIM O., JAMIE, ANDY K., KEVIN;

TOM

, C8 issue - someone, if we haven't already done this, should probably be the coordinator of gathering and maintaining information around the C8 issue. C8 is used in the manufacture of all fluorosurfactants and these fluorosurfactants are processing aids in the polymerization process of manufacturing PTFE dispersions. The EPA has started asking a lot of questions about C8 since 3M decided to get out of the business of manufacturing it. (DuPont is building a plant that will manufacture C8, will be up and running in 2 weeks) Most PTFE products are supplied to manufactures like us with no residue C8...granulars and powders. The aqueous dispersions do contain a very small amount of C8 that is burned off during our coating process. Sometime next year we will be required to track all quantities of C8 that enter our building and track where is goes. At a minimum we will be required to maintain fence line, water and stack testing records. DuPont has offered assistance with suggestions on how to implement this monitoring, labs that can assist with the necessary testing, discussions with employees, etc. Doug has a meeting December 11 regarding this issue and will contact us sometime after the meeting with an update. Have we received any correspondence related to this issue...besides the questionnaire that Tom filled out some time ago?

