

EXHIBIT 23

TACONIC

Memorandum

DATE: February 11, 2003
TO: JIM O., ANDY K.
FROM: CAROL GOODERMOTE
RE: NOTES FROM MEETING WITH DOUG HAYES, DUPONT, 2/6/03.
CC: ANDY R., TOM M.

One objective of the meeting was to update Jim O, Andy K. and Carol on the latest news around the C8 issue. DuPont has an employee communication specialist in Parkersburgh that Doug suggested Andy K meet and spend some time with. Employee education and communication is very important. The questions around C8 have escalated at the EPA, there are political people involved now, not just technical people. DuPont expects EPA disclosure of the issue to the press in the very near future. There is residual C8 in PTFE dispersions, not powders or granular. DuPont suggests we will be required to account for how much C8 is coming into the building, and where it is going. (to the air, the water or finished product) This is called mass balance record keeping. According to DuPont, SPI should be contacting us in the near future, offering some stack and water testing at no charge. DuPont can also provide the same testing if for some reason SPI does not contact us and we are eager to be proactive in this area. Doug suggested we prepare and strategize what our communication will be and then complete testing. This is just the beginning for the C8 issue, DuPont expects ongoing requirements and regulations.

Doug to supply a copy of the PTFE handling guide to Jim O. Is discussion with employees regarding safe handling of PTFE on going.

