

EXHIBIT 28

Andy Kawczak

From: "Timothy J. Kosto II" <timk@4taconic.com>
To: "Ian Molyneux" <ianm@4taconic.com>
Cc: <andyk@4taconic.com>
Sent: Tuesday, July 27, 2004 12:24 PM
Subject: Re: APFO tests

Ian,

Andy Kawczak had some testing done here in Petersburg. However, based on my interaction with other companies involved in testing with the EPA, our test methods are too coarse for these evaluations. APFO degrades into different materials and the tests being conducted by the FMG are using precise analytical techniques looking for ppb levels in many cases. If I recall correctly, the techniques used by Adirondack testing were simple gc and gc/ms testing, which at best will evaluate in the ppm levels. Other problems with sampling are also an issue. APFO is essentially a surfactant so spiked sample are necessary to get some measure of actual APFO recovery. The sample controls necessary for these evaluations are at this point cost prohibitive and often not even available. Nearly all the world's supply is being used for testing associated with efforts to answer questions that the US EPA has asked of the manufacturers.

Andy can provide for you the test methods and results used perviously in Petersburg. If you have other questions, please let me know. Also, please keep this email within Taconic. Thanks.

Yours,

Tim

At 04:00 AM 6/17/2004, you wrote:

>Tim,

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>I was talking to Jim, and he told me you have run an exercise testing APFO
>levels in various locations in Petersburg. We are looking to do the same
>here on a pro-active basis. Could you send me the details of the test
>methods and analysis techniques you used as well as the results you
>obtained. I know when we measured the levels in the stack we had difficulty
>with the analysis technique and I want to make sure we have a method which
>is reliable.

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>Thanks,

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>Ian

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>Ian Molyneux
>General Manager

7/27/2004