EXHIBIT 35

Exygen™ RESEARCH
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Proven Results.

Analytical Report

TACONIC

Analysis of APFO in Wastewater Samples

Exygen Report No. L0003426

Testing Laboratory

Exygen Research
3058 Research Drive
State College, PA 16801

Requester

Tim Kosto
TACONIC
136 Coonbrook Road
Petersburgh, New York, 12138
Phone: 518-658-3202

9/2004

3058 Research Drive
State College, PA 16801, USA
T: 800.281.3219
F: 814.272.1019
exygen.com

1 Introduction

Results are reported for the analysis of ammonium perfluorooctanoate (APFO) in wastewater samples received at Exygen from Tim Kosto at TACONIC. The samples were analyzed for perfluorooctanoic acid (PFOA) and then using the mass conversion, results for APFO were calculated. The Exygen project number assigned to the samples is L0003426. Table I lists the target analytes quantitated for the samples.

Table I. Target Analytes for Quantitation

Parameter	Acronym	Formula
Perfluorooctanoic acid	PFOA	$C_7F_{15}COOH$

2 Sample Receipt

Two samples were received at Exygen in 500 mL clear plastic bottles. A copy of all sample log-in information is presented in Attachment A.

The samples were received on 09/21/04. The samples were shipped on ice via UPS. The samples were stored refrigerated from time of receipt until analysis.

3 Methods - Analytical and Preparatory

3.1 Sample Preparation

Solid phase extraction (SPE) was used to prepare the samples for LC/MS/MS analysis. A 0.4-mL portion of sample was diluted 100 times with water. Forty milliliters of the diluted sample was then transferred to a C_{18} SPE cartridge. The cartridge was eluted with 5 mL of 100% methanol. This treatment resulted in an eight-fold concentration of the samples prior to analysis. A portion of the extract was transferred to autosampler vials and analyzed using electrospray LC/MS/MS.

3.2 Sample Analysis by LC/MS/MS

In High Pressure Liquid Chromatography (HPLC), an aliquot of extract is injected and passed through a liquid-phase chromatographic column. Based on the affinity of the analyte for the stationary phase in the column relative to the liquid mobile phase, the analyte is retained for a characteristic amount of time. Following HPLC separation, mass spectrometry provides a rapid and accurate means for analyzing a wide range of organic compounds. Molecules are ionized,

fragmented, and detected. The ions characteristic of the compounds are observed and quantitated against extracted standards.

An HP1100 system interfaced to a Micromass Quattro system was used to analyze the sample extracts for quantitation. A gradient elution through a Jones Chromatography Genesis C-8 50 x 2.1 mm x 4µm column was used for separation.

The following gradient was performed:

Mobile Phase (A): 2mM Ammonium Acetate in Water
Mobile Phase (B): Methanol

Time	%A	%B
0.0	60	40
0.4	60	40
1.0	10	90
7.0	10	90
7.5	0	100
9.0	0	100
9.5	60	40
13.5	60	40
14.0	60	40

The following parameters were used for operation of the mass spectrometer:

Parameter	Setting
Ionization Mode	Electrospray
Polarity	Negative
Transitions Monitored	413->369 (PFOA)
Gas Temperature	350°C
Drying Gas (N2)	7.0 L/min

4 Analysis

4.1 Calibration

A 7-point calibration curve was analyzed throughout the analytical sequence for PFOA. The calibration points were prepared at 0, 25, 50, 100, 250, 500, and 1000 ng/L (ppt) for LC/MS/MS analysis. Calibration standards are prepared using the same SPE procedure used for samples. The instrument response versus the concentration was plotted for each point. Using linear regression with 1/x weighting, the slope, y-intercept and coefficient of determination (r^2) were determined. A calibration curve is acceptable if $r^2 \geq 0.985$.

For the results reported here, calibration criteria were met. The calibration curves are included in the raw data in Attachment C.

4.2 Surrogates

Surrogates were not used in this study.

4.3 Laboratory Control Spikes

Laboratory control spikes in the analytical set were prepared by adding a known concentration of the analyte to laboratory water. Laboratory control spikes are used to assess method accuracy. The laboratory control spikes must show recoveries between 70-130% or the data is rejected. For the results reported here, the laboratory control spikes were within the acceptable range.

4.4 Matrix Spikes

One matrix spike in the analytical set was prepared by adding a known concentration of the target analyte to a separate sample. Matrix spikes are used to assess method accuracy in the matrix. The matrix spikes should show recoveries between 70-130%. For the results reported here the matrix spike was within the acceptable range.

4.5 Sample Related Comments

One sample was extracted in duplicate and analyzed. Duplicate sample results are reported along with the sample results in Attachment B.

5 Data Summary

Please see Attachment B for a detailed listing of the analytical results. Results are reported in parts per million (µg/mL) for the analyte, APFO, on an as-received basis.

6 Data/Sample Retention

Samples are disposed of one month after the report is issued unless otherwise specified. All electronic data is archived on retrievable media and hard copy reports are stored in data folders maintained by Exygen. Hardcopy data is stored for a minimum of five years. The client will be notified 30 days prior to the disposal of hardcopy data.

7 Attachments

7.1 Attachment A: Chain of Custody

7.2 Attachment B: Analytical Results

7.3 Attachment C: Raw Analytical Data

8 *Signatures*

Karen Risha, Principal Investigator — Date: 09/24/04

John M. Flaherty, Vice President — Date: 9/27/04

Exygen RESEARCH
3058 Research Drive
State College, PA 16801
Phone: 814-272-1039
Fax: 814-231-1580

Login

Login Group: L0003426

Login #:	3536	Conform COC Sample:	True
Project:	P0001069	Conform COC:	True
Company Name:	TACONIC	Conform Sample:	True
Submitted By:	Tim Kosto	Conform Request:	True
Login Type:	Immediate Receipt of Samples		
Started:	True		
Date Start:	09/21/2004		
Due Date:	10/05/2004		
Received Date:	09/21/2004		
Received By:	Ammerman, Mark		
Spread Sample:			
Label:			
Exygen SD/PI:	Risha, Karen		
Project Title/Type:	Analysis of APFO in Water Samples by LCMSMS / ROUTINE		
Login Notes:			
Conform Notes:			

Packages / Containers

Package	Carton	Mail Date / Condition	Shipper / ID	Temp. Control/Temp.	Direction / Handled By
PK0004198		9/21/2004 2:52:30PM Package & Contents Uncompromised	UPS 1Z1207900145033267	Wet Ice 2.5	RECEIVED Ammerman, Mark

Container #	Gross Weight	pH	Container Type	Preservative	Mfg. Lot	Mfg. ID
C0045869	600.80 g		500 ml Clear Plastic Narrow	NONE		
C0045870	602.00 g		500 ml Clear Plastic Narrow	NONE		
C0045871	617.40 g		500 ml Clear Plastic Narrow	NONE		

Samples

Sample ID	Container	Matrix	Fraction	Sample	Date Sampled	Date Received	Date Due
L0003426-0001	C0045869 C0045870	LIQUID	Water	Taconic Wastewater	09/20/2004	09/21/2004	10/05/2004
L0003426-0002	C0045871	LIQUID	Water	Field Blank		09/21/2004	10/05/2004

Exygen RESEARCH

CHAIN OF CUSTODY/ANALYSIS REQUEST FORM

Exygen Research Sample Receiving • 3117 Research Drive • State College, PA 16801, USA
T: 814.231.8032 • F: 814.231.1580 • exygenresearch.com

TACONIC_Paper-0024958

PROJECT INFORMATION

Client (name & address):
TACONIC
136 COONBROOK Road
PETERSBurgh, New York 12138
Phone: 518 658 3202
Fax: 518 658 3204
Sampler: Tim Kosto

Project Manager (Name & E-mail Address):
Tim Kosto
TimK@4TACONIC.com
Project Name:
WASTEWATER PROFILE
P.O. #: 5481
Quotation #:

Please fill out this form *completely* to ensure correct analysis and proper handling of your samples.

SAMPLE ANALYSIS

ExyLIMS#	Client Sample Identification	Collection Date	Collection Time	Grab	Composite	Number of Containers	Specify Matrix	Comments	ANALYSES REQUESTED
	TACONIC WASTEWATER	9/20/04	2:40 P.M.	X		2			APPD
	TACONIC WASTEWATER	9/20/04	2:40 P.M.	X		2			APPD
	Field Blank					1			

LAB USE ONLY

CHAIN OF CUSTODY

Relinquished by	Date	Time
Andy Yanczak	9/20/04	2:55 PM

Cooler ID # EL0000159 Cooler Temp. (°C) 2.5

Received by	Date	Time
	09/21/04	1015

LAB USE ONLY

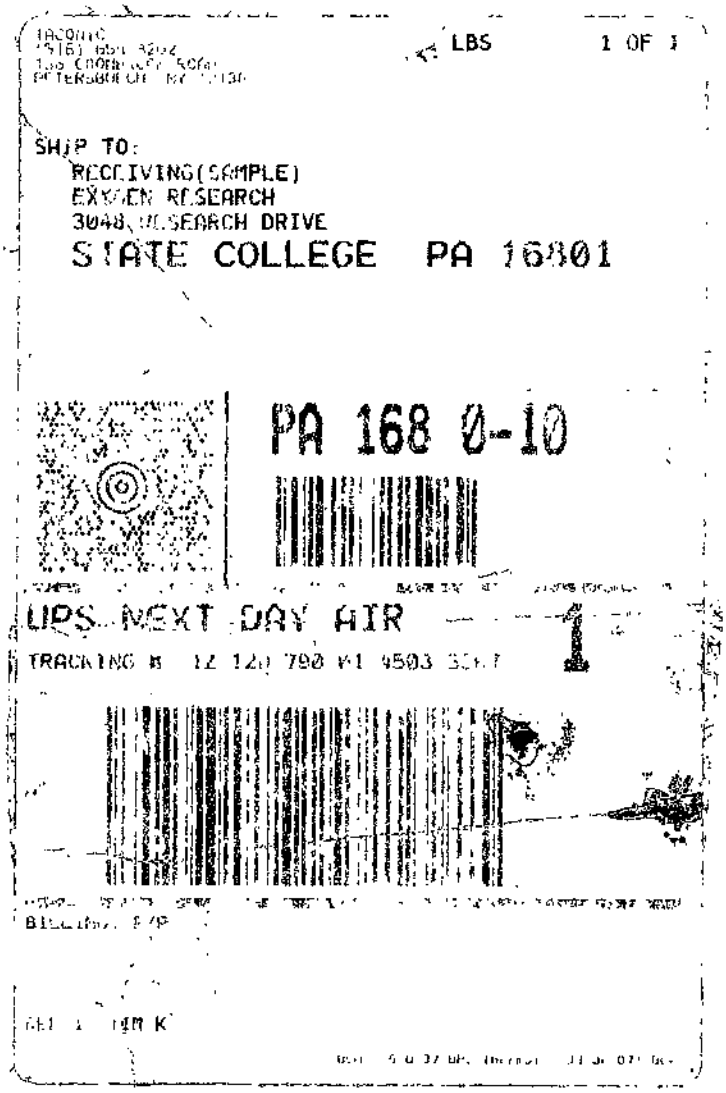
PROJECT REQUIREMENTS

Results Deadline:

Laboratory Report Options:
- ☐ Sample results only
- ☐ Add case narrative
- ☐ Add quality control summary
- ☐ Add calibration summary
- ☐ Add raw data
- ☐ Other

OTHER INFORMATION

REV. 3-02


TACONIC
LBS 1 OF 1
SHIP TO:
RECEIVING(SAMPLE)
EXXON RESEARCH
3048 RESEARCH DRIVE
STATE COLLEGE PA 16801
PA 168 0-10
UPS NEXT DAY AIR
1
TRACKING #
BILLING: P/P

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Analytical Report

Summary of APFO in Wastewater Sample

Sample ID	Analyte Found ppm (µg/mL) APFO
Taconic Wastewater	88.8
Taconic Wastewater*	83.4
Field Blank	ND

*Laboratory Duplicate
ND=Not Detected. Response is less than 0.00005 µg/mL.

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Recovery Summary for PFOA in Wastewater

	PFOA			
Sample Description	Amount Spiked (µg/mL)	Amt Found in Sample (µg/mL)	Amount Recovered (µg/mL)	Recovery (%)
Taconic Wastewater 50 µg/mL Spike	50	85.3	144	117

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