

EXHIBIT 46



Maintenance PFOA/PPE Review

12/7/05

Gentlemen:

Most of you are aware of PFOA, otherwise known as Per Fluoro Octanoic Acid, is an essential chemical processing aid used in the manufacturing of PTFE.

Clearly, since Taconic uses PTFE, we have been exploring air, ground and water locations onsite to determine if PFOA is here. Initial air testing conducted in 2003 did not locate any PFOA onsite -- although accepted lab testing procedures had not yet been established.

In November 2005, we again conducted ambient air sampling of the oven room areas -- and are awaiting the results.

As we learned more about PFOA and its detection, we continued our sampling/ testing and located PFOA onsite - in the local groundwater (in PPB ranges) and three "other" locations.

The three "other" locations in which PFOA was discovered were:
-- The raw delivered dispersion/additives (from our suppliers), -- the wastewater (from the oven-room operations) and -- the emission control effluent (from the fume eliminators).

As such, we (and the nation) do not know the hazards of PFOA however when there are "unknowns," it is extremely important to protect one's self. Thus, to minimize risk, a revised UNIFORM code was developed and approved by AndyR for future near-term distribution.

Here is the essence of it and what it means to Maintenance personnel.

(Then read from the attachment)