

EXHIBIT 47



27 December 2005

Taconic
Carol Goodermote

Subject: Conversion of PTFE Dispersion Grades to "Lite" APFO Grades

Dear Carol,

Solvay Solexis, Inc. has made a commitment to reduce the levels of fluorosurfactant in all commercially produced PTFE Dispersions by the end of 2006. We were one of the first to introduce industrial quantities of low APFO dispersions to the US in 2004. As you may be aware, the prime producers of PTFE Dispersions made a public commitment to the Environmental Protection Agency (EPA) to reduce the fluorosurfactant (APFO) by 90% from the baseline level of 2800 ppm.

This is a huge task for all of us. All grades must be reformulated, samples made and evaluated by all customers and in some cases approved by our customers' customers. In addition, Solvay Solexis is installing more capital equipment to perform the additional processing to achieve our lower APFO objectives. Solvay Solexis has patents covering our technology which enable us to produce these newer grades safely and without the concern of interference.

Solvay Solexis is progressing well in this objective and commitment. We began our conversion over a year ago and several lite APFO grades are now standard. At the present, our production facility has converted about 35% of our capability to the lite APFO dispersions and we expect to be 100% capable of producing lite APFO dispersions by the end of 2006.

I know that you and your technical & processing personnel will cooperate in conducting thorough and timely evaluations of these reformulated grades of dispersions. If you have not yet been notified of the timing of new samples, one of our technical or application development managers will be in touch with you to discuss this matter in the near future. Please do not hesitate to call us with any questions.

Sincerely,

A handwritten signature in cursive script that reads "Preston Hollier".

Preston Hollier
NAFTA Sales Manager
PTFE & Coatings Polymers

