

# EXHIBIT 21

**Andy kawczak**

**From:** "Carol Goodermote" <carolg@4taconic.com>  
**To:** "Andy Kawczak" <andyk@4taconic.com>  
**Cc:** "Andy Russell" <andyr@4taconic.com>; "Jim O'Keefe" <jimo@4taconic.com>  
**Sent:** Friday, May 31, 2002 12:21 PM  
**Subject:** C8 environmental issues

Hi Andy K,

During our meeting with Dupont today, they supply PTFE dispersions, Doug Hayes alerted us to some EPA discussions that are going on regarding a raw material used in the manufacture of PTFE.

I'll explain to the best of my knowledge.....

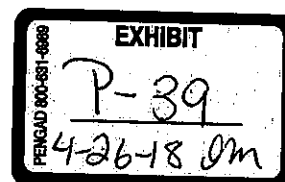
Some time ago, 3M announced they would no longer manufacture "C8" because of some controversy over this product. It was used in "Scotchguard" and because consumers came in direct contact with this material, (C8) which accumulates in your system, but is not hazardous...the decision was made to discontinue manufacture of this material. C8 is also used in the manufacturing process of PTFE and small amounts are in the dispersion sent to PTFE coaters like Taconic. It is my understanding that C8 is "burned off" in our coating/sintering process. An organization that represents manufacturers like DuPont, AGF, Daikin, St. Gobain, etc called SPI has been discussing this material in detail. According to Doug Hayes at Dupont, the EPA will be making some changes, requiring special reporting of usage and disposal amounts of C8. They will also require employee monitoring for C8 levels. Doug suggested we call Mike Cardona at 800-431-7330, the DuPont account manager who attends the SPI meetings for a more detailed and clearer picture of the upcoming EPA rulings. Dupont offered assistance with safety, environmental training and reporting to employees. DuPont has been performing the employee monitoring of C8 levels for several years. Andy Russell asked me to pass this information on to you for follow up. Tom McCarthy has filled out some questionnaires that SPI has sent to us on this subject. He may be of assistance.

Let me know if you need any additional information from me and please keep me in the loop.  
Thanks, Carol

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Name: Carol Goodermote, Purchasing  
E-mail: <carolg@4taconic.com>  
Date: 05/31/02  
Time: 14:21:12

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6/3/02