

EXHIBIT 24



April 21, 2003

James E. Canora
Measurement Section Manager

Mr. Andrew Kawczak
Taconic
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Petersburg, NY 12138



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Re: PFOA Monitoring Proposal
TRC Proposal No. 39661-999

Dear Mr. Kawczak:

TRC Environmental Corporation (TRC) is pleased to submit this proposal to Taconic to conduct an environmental measurement program at the Petersburg, NY facility. The test objective is to quantify perfluorooctanoic acid (PFOA) migration routes into the air and water associated with the PTFE fabric coating process.

TRC is a large consulting and engineering corporation with 30 years of environmental testing experience. We have a staff of over 130 testing personnel operating in 15 regional offices, and we are equipped with 20 mobile laboratories designed for continuous emissions monitoring (CEM) and on-site analyses. Our staff has conducted thousands of tests on a wide variety of industrial processes including a large number of tests on plastic resins and plastic products manufacturing. Our experience, resources, and commitment to quality and customer satisfaction are unsurpassed in the emission testing business and we believe we can provide Taconic with outstanding service at a competitive price.

SCOPE OF WORK

The scope of work is outlined in the matrix below and the following paragraphs.

Task No./Test Description	Parameter	Test Method	Test Duration	Number of Runs
1. Stack Emissions – Fume Eliminator #5	PFOA	Modified EPA 5	1 hour	3
2. Fume Eliminator Water Effluent	PFOA	Methanol extraction and LC/MS analysis	Grab	1
3. Building Wastewater	PFOA	Same as above	Grab	1
4. Wastewater Storage Tank	PFOA	Same as above	Grab	1
5. Oven Room Ambient Air	PFOA	Modified EPA TO-8	8-hour	4
6. Outside Ambient Air	PFOA	Modified EPA TO-8	8-hour	2
7. Personal Monitoring	PFOA	Modified EPA TO-8	8-hour	3

- 1.0 Wastewater Measurements** – Water samples will be collected manually from three wastewater streams (Tasks 2, 3, & 4). All samples will be shipped to Southwest Research Institute (SwRI) in San Antonio, Texas for analysis using liquid chromatography/mass spectrometry (LC/MS). Prior to analysis, samples will be extracted in methanol. The LC/MS analysis will include PFOA and perfluorooctanysulfonate (PFOS).
- 2.0 PFOA Air Measurements** - PFOA air measurements (Tasks 1, 5, 6, & 7) will be conducted using a modification of EPA Method 5 for stack emission samples, and a modification of EPA Method TO-8 for personal and ambient monitoring samples. Stack samples and ambient air samples will be collected using polypropylene bubblers containing methanol to absorb PFOA. Personal monitoring will be conducted using polypropylene bubblers containing water and the water will be extracted with methanol after sampling. All samples will be shipped to SwRI in San Antonio, Texas for analysis using liquid chromatography/mass spectrometry (LC/MS). The LC/MS analysis will include PFOA and perfluorooctanysulfonate (PFOS).
- Gas flow rate will be measured concurrently with each Method 5 test on the Fume Eliminator according to EPA Methods 1 and 2 and emissions will be reported as an emission rate in pounds per hour. Ambient and personal monitoring samples will be reported as concentrations in micrograms per cubic meter.
- 3.0 Reporting** - TRC will prepare a report that will contain a summary and discussion of results and descriptions of the process, test methods, and quality assurance. A draft test report will be submitted to Taconic for review within 4 weeks of completion of the field effort. Four final copies will be prepared following one round of review and comment.

FUNDING AND SCHEDULING

TRC proposes to perform the work described above on a fixed price basis for \$17,200. This cost includes all testing conducted during a single field mobilization. As an option, TRC will conduct the personal monitoring over a 1-day period followed by the rest of the testing at a later date. The proposed cost for the modified program is \$18,600. Costs are summarized in the following table.

Scope of Work	Cost
Tasks 1 – 7 conducted during a single mobilization	\$17,200
Task 7 performed first followed by Tasks 1-6 performed during a second mobilization	
Task 7 testing during a dedicated mobilization	\$3,500
Tasks 1-6 testing during a second mobilization	\$15,100
Total	\$18,600

Any work resulting from this proposal shall be governed by the attached General Terms and Conditions for Services. Please review this document and, if acceptable to you, sign in the appropriate space and return to TRC. Comments and questions about the terms may be addressed to Mr. Greg Mitchell, Contract Specialist and Paralegal. Changes in this scope of work as requested by

Taconic may impact this quote. The single mobilization option will require a 2-person crew to be on-site for 1 day of testing preceded by 1 day of equipment set up.

Process upsets, unusually inclement weather, or other factors beyond the direct control of TRC will be considered out of scope and may incur additional costs to be billed on a time and materials basis in accordance with the attached Schedule of Rates and Terms. However, no additional costs will be billed without prior discussion with Taconic. Once the field effort has been scheduled, TRC will require a minimum of 5 working days notice of cancellation in order to avoid possible cost impact. This project will be invoiced according to the following payment schedule:

<u>Milestone</u>	<u>% of Full Fixed Price</u>
Completion of Sampling	50%
Final Report Submittal	50% (plus any additional charges)

CONDITIONS

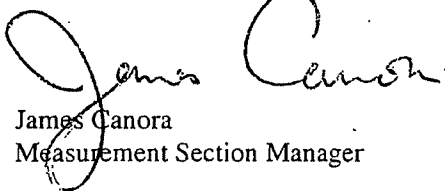
Taconic will be expected to provide the following:

1. Sampling ports, scaffolding, and safe access thereto.
2. 110 VAC @ 20 amps circuits within 100 feet of each sampling location.
3. Personnel to coordinate the test program and record pertinent process data.

We appreciate the opportunity to provide service to Taconic. If you have any questions or require further information, please contact me at (860) 298-6304.

Sincerely,

TRC ENVIRONMENTAL CORPORATION



James Canora
Measurement Section Manager

JC
Attachments

56-26
55.75
55.97
54.82

55.97