

# EXHIBIT 35



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## Analytical Report

TACONIC

Analysis of APFO in Wastewater Samples

Exygen Report No. L0003426

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**Testing Laboratory**

Exygen Research  
3058 Research Drive  
State College, PA 16801

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**Requester**

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

9/2004

## 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

<u>Parameter</u>	<u>Acronym</u>	<u>Formula</u>
Perfluorooctanoic acid	PFOA	C <sub>7</sub> F <sub>15</sub> 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<sub>18</sub> 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

<u>Time</u>	<u>%A</u>	<u>%B</u>
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:

<b>Parameter</b>	<b>Setting</b>
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 ( $\mu\text{g/mL}$ ) for the analyte, APFO, on an as-received basis.

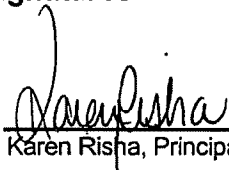
## **6 Data/Sample Retention**

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

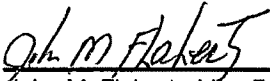
8 **Signatures**



Karen Risha, Principal Investigator

09/24/04

Date



John M. Flaherty, Vice President

9/27/04

Date

A



## Login

Login Group: L0003426

Login #: 3536  
 Project: P0001069  
 Company Name: TACONIC  
 Submitted By: Tim Kosto  
 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:

Conform COC Sample: True  
 Conform COC: True  
 Conform Sample: True  
 Conform Request: True

## 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







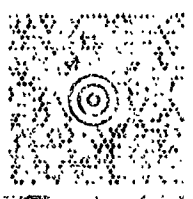
TACONIC  
5161 65th St  
100 COORLETON AVE  
PETERSBURG NY 12130

LBS

1 OF 1

SHIP TO:

RECEIVING(SAMPLE)  
EXYEN RESEARCH  
3048 RESEARCH DRIVE  
STATE COLLEGE PA 16801

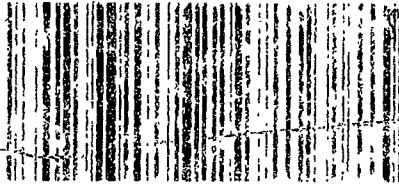


PA 168 0-10



UPS NEXT DAY AIR

TRACKING # 1Z 120 790 41 4503 5017



BILLING # 1/P

NET 1 DIM K

DEC 5 0 37 AM '83

B



**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.

**Recovery Summary for PFOA in Wastewater**

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