EXHIBIT 37

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EXHIBIT
164
7-26-18 gm
PENGAD 800-631-6989

Analytical Report

TACONIC

Analysis of PFOA in Water Samples

Exygen Report No. L0004258

Testing Laboratory

Exygen Research
3058 Research Drive
State College, PA 16801

Requester

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

1/2005

3058 Research Drive
State College, PA 16801, USA
T: 800.281.3219
F: 814.272.1019
exygen.com

1 Introduction

Results are reported for the analysis of perfluorooctanoic acid (PFOA) in water samples received at Exygen from Tim Kosto at TACONIC. The Exygen project number assigned to the samples is L0004258. Table I lists the target analytes quantitated for the samples.

Table I. Target Analytes for Quantitation

Parameter	Acronym	Formula
Perfluorooctanoic acid	PFOA	$C_7F_{15}COOH$

2 Sample Receipt

Five 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 01/14/05. 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 forty milliliter portion of each sample was transferred to a C_{18} 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

Time	%A	%B
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:

Parameter	Setting
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

A matrix spike was prepared for each sample in the analytical set 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 for 04-10-03A,B was within the acceptable range. For the other three samples, 04-10-01A,B, 04-10-02A,B and 04-10-04, the amount of PFOA found in the sample greatly exceeded the spiking level and an accurate recovery could not be calculated.

4.5 Sample Related Comments

Each 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 billion (ng/mL) for the analyte, PFOA.

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 Rishe, Principal Investigator — Date: 01/24/05

John M. Flaherty, Vice President — Date: 1/24/05

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3058 Research Drive
State College, PA 16801
Phone: 814-272-1039
Fax: 814-231-1580

Login

Login Group: L0004258

Login #:	4368	Conform COC Sample:	True
Project:	P0001069	Conform COC:	True
Company Name:	TACONIC	Conform Sample:	True
Submitted By:	Tim Kosto	Conform Request:	True
Login Type:	Immediate Receipt of Samples		
Started:	True		
Date Start:	01/14/2005		
Due Date:	01/24/2005		
Received Date:	01/14/2005		
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:			

Packages / Containers

Package	Carton	Mail Date / Condition	Shipper / ID	Temp. Control/Temp.	Direction / Handled By
PK0005108		1/14/2005 10:42:46AM Package & Contents Uncompromised	UPS 1Z1207900143946801	Wet Ice 0.8	RECEIVED Ammerman, Mark

Container #	Gross Weight	pH	Container Type	Preservative	Mfg. Lot	Mfg. ID
C0056487	516.50 g		500 ml Clear Plastic Narrow	NONE		
C0056488	599.40 g		500 ml Clear Plastic Narrow	NONE		
C0056489	620.90 g		500 ml Clear Plastic Narrow	NONE		
C0056490	614.10 g		500 ml Clear Plastic Narrow	NONE		
C0056491	593.30 g		500 ml Clear Plastic Narrow	NONE		

Samples

Sample ID	Container	Matrix	Fraction	Sample	Date Sampled	Date Received	Date Due
L0004258-0001	C0056487	LIQUID	Water	04-13-01	01/13/2005	01/14/2005	01/24/2005
L0004258-0002	C0056488	LIQUID	Water	04-13-02	01/13/2005	01/14/2005	01/24/2005
L0004258-0003	C0056489	LIQUID	Water	04-13-03	01/13/2005	01/14/2005	01/24/2005
L0004258-0004	C0056490	LIQUID	Water	04-13-04	01/13/2005	01/14/2005	01/24/2005
L0004258-0005	C0056491	LIQUID	Water	04-13-05	01/13/2005	01/14/2005	01/24/2005

Login

Login Reviewed By: EC Date/Time: 1-14-05 1045

Exygen RESEARCH

CHAIN OF CUSTODY/ANALYSIS REQUEST FORM

Exygen Research Sample Receiving • 3048 Research Drive • State College, PA 16801, USA
T: 814.231.8032 • F: 814.231.1580 • exygenresearch.com

PROJECT INFORMATION

Client (name & address):
Tim Kosto
136 Coonbrook Road
Petersburgh, NY 12138
Phone: (518) 658-3202 x. 296
Fax: (518) 658-3204
Sampler: T. Kosto

Project Manager (Name & E-mail Address):

Project Name:

P.O. #:

Quotation #:

Please fill out this form *completely* to ensure correct analysis and proper handling of your samples.

ANALYSES REQUESTED

SAMPLE ANALYSIS

ExyLIMS#	Client Sample Identification	Collection Date	Collection Time	Grab	Composite	Number of Containers	Specify Matrix	Comments
	04-13-01	1/13/05	7:10 A.	X				PFOA/APFO
	04-13-02	1/13/05	8:40 A.	X				
	04-13-03	1/13/05	3:30 P.	X				
	04-13-04	1/13/05	3:40 P.	X				
	04-13-05	1/13/05	4:30 P.	X				

LAB USE ONLY

CHAIN OF CUSTODY

Relinquished by	Date	Time
Tim Kosto	1/13/05	4:45 PM

Cooler ID # CK0000101 Cooler Temp. (°C) 0.6

Received by	Date	Time
	01/14/05	1015

LAB USE ONLY

PROJECT REQUIREMENTS

Results Deadline:

Laboratory Report Options:

- ☐ Sample results only
- ☐ Add case narrative
- ☐ Add quality control summary
- ☐ Add calibration summary
- ☐ Add raw data
- ☐ Other _____

OTHER INFORMATION

REV. 6-04

000550

TAC-SEN_03532

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PROJECT INFORMATION

Client (name & address):
Tim Kosto
136 Coonbrook Road
Petersburgh, NY 12138
Phone: (518) 658-3202 x. 296
Fax: (518) 658-3204
Sampler: T. Kosto

Project Manager (Name & E-mail Address):

Project Name:

P.O. #:

Quotation #:

Please fill out this form *completely* to ensure correct analysis and proper handling of your samples.

ANALYSES REQUESTED

SAMPLE ANALYSIS

ExyLIMS#	Client Sample Identification	Collection Date	Collection Time	Grab	Composite	Number of Containers	Specify Matrix	Comments
	04-13-01	1/13/05	7:10 A.	X				DFOA/APFO
	04-13-02	1/13/05	8:40 A.	X				↓
	04-13-03	1/13/05	3:30 P.	X				
	04-13-04	1/13/05	3:40 P.	X				
	04-13-05	1/13/05	4:30 P.	X				

LAB USE ONLY

CHAIN OF CUSTODY

Relinquished by	Date	Time
Tim Kosto	1/13/05	4:45 PM

Cooler ID # Cooler 101 Cooler Temp. (°C) 0.6

Received by	Date	Time
	1/14/05	1015

LAB USE ONLY

PROJECT REQUIREMENTS

Results Deadline:

Laboratory Report Options:

- ☐ Sample results only
- ☐ Add case narrative
- ☐ Add quality control summary
- ☐ Add calibration summary
- ☐ Add raw data
- ☐ Other _____

OTHER INFORMATION

REV. 6-04

000551

TAC-SEN_03533

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PROJECT INFORMATION

Client (name & address):
Tim Kesso
136 Cobblestone Road
Pittsburgh, NY 12138
Phone: (518) 658 3202 x 296
Fax: (518) 658 3211
Sampler: T. Kesso

Project Manager (Name & E-mail Address):

Project Name:

P.O. #:

Quotation #:

Please fill out this form *completely* to ensure correct analysis and proper handling of your samples.

ANALYSES REQUESTED

SAMPLE ANALYSIS

ExyLIMS#	Client Sample Identification	Collection Date	Collection Time	Grab	Composite	Number of Containers	Specify Matrix	Comments
	C4-13-01	1/13/05	7:16 A.	X				PFOA/APFO
	C1 13-02	1/13/05	8:40 A.	X				↓
	C1-13-03	1/13/05	3:30 P.	X				
	C1-13-04	1/13/05	3:46 P.	X				
	C4-13 05	1/13/05	4:30 P.	X				

LAB USE ONLY

CHAIN OF CUSTODY

Relinquished by	Date	Time
Tim Kesso	1/13/05	4:45 PM

Cooler ID # CC

Cooler Temp. (°C) 0.6

Received by	Date	Time
	1/14/05	1015

LAB USE ONLY

PROJECT REQUIREMENTS

Results Deadline:

Laboratory Report Options:

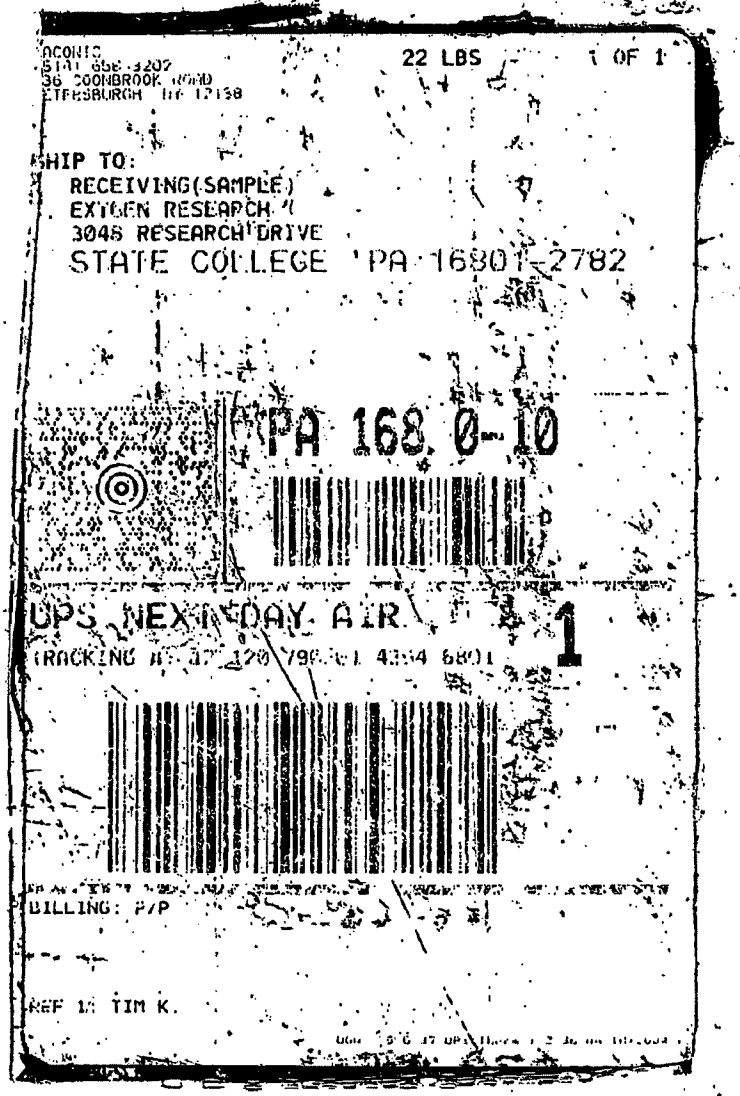
- ☐ Sample results only
- ☐ Add case narrative
- ☐ Add quality control summary
- ☐ Add calibration summary
- ☐ Add raw data
- ☐ Other _____

OTHER INFORMATION

REV. 6-04

000552

TAC-SEN_03534


22 LBS
1 OF 1
SHIP TO:
RECEIVING(SAMPLE)
EXTGEN RESEARCH
3046 RESEARCH DRIVE
STATE COLLEGE PA 16801-2782
PA 168 0-10
UPS NEXT DAY AIR
1
BILLING: P/P
REF 1: TIM K.

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Analytical Report

Summary of PFOA in Water Samples

Sample ID	Analyte Found ppb (ng/mL) PFOA	
04-13-01	ND	RPI deionized water
04-13-01*	ND	
04-13-02	ND	161 Shafter Rd Sodack/Nassau
04-13-02*	ND	
04-13-03	4.20	147 Coonbrook Rd
04-13-03*	4.30	
04-13-04	2.28	6 Russel Rd
04-13-04*	2.21	
04-13-05	0.562	Bldg #1 (via pond)
04-13-05*	0.516	

*Laboratory Duplicate
ND = Not Detected. Result is less than 0.0500 ng/mL.

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State College, PA 16801, USA
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F: 814.231.1580
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4/13/05

PFOA ANALYSIS

Sample ID	Location	
04-13-01	RPI Deionized Water	ND
04-13-02	161 Sheffield Road	ND
04-13-03	147 Coonbrook Rd (Lobo)	4.3
04-13-04	6 Russell Road	2.2
04-13-05	Building 1	0.56

4/13/05

Fluorosilicone Evaluations for Gasket

Dow Corning LS 5-8761 Fluorosilicone

04-13-06

20.09 g } LS 5-8761 Lot 000 2224489
20.18 g } 2-Butanone Sigma Lot# Batch 0095-2TC

04-13-07

20.71 g LS 5-8761 Lot 000 2224489
20.85 g 4-methyl 2-pentanone Batch 00955HC

Both Samples Prepared At ~ 10:30 A.M.

After 2 hours, both solutions had partially solvated. stirring with a tongue depressor resulted in climbing and a thicker build of solvated fluorosilicone on the spatula

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Recovery Summary for PFOA in Water Samples

	PFOA			
Sample Description	Amount Spiked (ng/mL)	Amt Found in Sample (ng/mL)	Amount Recovered (ng/mL)	Recovery (%)
01-13-01 500 ng/mL Spike	500	ND	479	96
01-13-02 500 ng/mL Spike	500	ND	541	108
01-13-03 500 ng/mL Spike	500	4.20	478	95
01-13-04 500 ng/mL Spike	500	2.28	559	111
01-13-05 500 ng/mL Spike	500	0.562	578	115

ND = Not Detected. Result is less than 0.0500 ng/mL.

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F: 814.272.1019
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