EXHIBIT 44



136 Coonbrook Road • P.O. Box 69 Petersburgh, New York 12138 Telephone: 518,658,3202

Fax: 518.658.3204

August 3, 2005

Mr. Frederick Sievers Regional Water Engineer New York State Department of Environmental Conservation Region 4 1150 North Westcott Road Schenectady, NY 12306-2014

Re:

Taconic, Petersburgh, NY

Dear Mr. Sievers:

We have recently undertaken voluntary efforts to evaluate the presence and level of perfluorocotanic acid (PFOA) at or near the Taconic facility. Attached please find copies of the laboratory analytical reports related to the presence of this compound in groundwater at or near the facility.

After you have had a chance to look through the enclosed, would you please contact me at your earliest convenience so that we can arrange a meeting to discuss this information? I can be reached at (518) 658-3202 ext. 288.

Sincerely,

Environmental Manager

DECinfoLetter

