EXHIBIT 51

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Attachments:
C8 Discussion points.doc



MEMO TO RECORD

A. Kawczak met with Tim Kosto and Larry Carroll on 2/3/09 at 3:00PM - to review the current knowledge and regulatory changes associated with PFOA. —In this case, a Health Advisory was issued that recommended that no one should drink water when contaminated with values greater than 0.4 ppb. After reviewing the historic (3-years ago+/-) sampling sites associated with Taconic, it was felt that until EPA established a real set-point regulation, that any additional testing data would not be useful. Thus, by providing bottled water to employees, it should be sufficient to protect employees health.

andyk Andrew J. Kawczak Environmental Manager TACONIC P.O.Box 69 136 CoonBrook Road Petersburgh, New York 12138

Tel. (518) 658-3202 ext. 288 Fax. (518) 658-3204

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