EXHIBIT L.

Memorandum

To: Malcolm Green

From: Laura Burzesi

Date: October 3, 1996

Re: Smog hog waste comparative to Fume Eliminators waste

Due to one of my projects of removing all non hazardous waste out of building #1, there had been some concern of the amount of waste that is there. In particular the Fume Eliminator waste and the amount being generated. There are at this time forty-two barrels of non hazardous waste sitting across the street. This is due in part of the lack of a facility Engineer being on hand at Taconic to keep an eye on the amount of waste accumulating. Out of the forty-two barrels of waste in Building #1 only seven barrels are the Fume Eliminators. I did some research on the smog-hog. The amount of barrels removed in one year was fifty and on an average Taconic was shipping four and one half drums out a month. The Fume Eliminator has only been running since February and in the nine months it has only produced seven barrels. Removal of the non hazardous waste should be done as soon as possible, there is a limited amount of room left and junk is being piled on top of these barrels. There are also numerous barrel of garbage, unknown substances and mixtures of syltherm with used oil. I have to take a look at the MSDS for syltherm to determine whether or not this can still be recycled as non-hazardous. In an overall count of waste barrels there is approximately fifty - five drums of miscellaneous non-hazardous substances that should be address. The benefits of cleaning and organizing that area for proper accumulation with a regularly schedules pick up, would make it safer and worker friendly. If there are any questions concerning the removal of drums please contact. Thank You.