

A 3M Company

February 1, 2006

Mr. Rong Cheng reheng@amjk.interplast.com

Dear Mr. Cheng:

This letter is in response to your recent e-mail dated January 23, 2006 to Paul Neumann requesting information regarding the presence fluorotelomers in Dyneon products FX 9613 and FX 5911 We do not use fluorotelomers in the manufacture or formulation of Dyneon polymer processing aids, so we would not expect to find in these products.

In your e-mail you mention the concern that "fluorotelomers may break down (degrade) to PFOA and hurt human health." While some fluorotelomers may degrade to PFOA, it is our position that there is no evidence of adverse health effects due to exposure to PFOA, at the levels seen in exposed workers or the general population.

If, after you have reviewed this information, you would like to discuss this further, please call me at 651-733-5637.

Cordially,

George H. Millet Director, Quality, Environmental, Health and Safety Dyneon

Exhibit 2078

State of Minnesota v. 3M Co., Court File No. 27-CV-10-28862

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