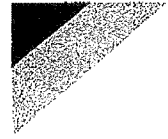


DAIKIN



DAIKIN AMERICA, INC.

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October 30, 2008

Charles M. Auer
Director
Office of Pollution Prevention and Toxics
U.S. Environmental Protection Agency
1200 Pennsylvania Avenue, N.W.
Mail Code 7401M
Washington, DC 20460

Re: 2006 Information for PFOA Stewardship Program

Dear Mr. Auer:

In March 2006, Daikin America Inc. (DAI) joined other members of the fluorochemical industry in agreeing to participate in the 2010/15 PFOA Stewardship Program sponsored by the U.S. Environmental Protection Agency (EPA). With the report attached, our third in this program, DAI is honoring the commitment we made at that time to provide annual reports about the levels of PFOA, precursors and higher homologue substances in our products and in our facility releases to the environment. This information is consistent with the baseline information that we filed in 2006 and the annual update that we filed a year ago. One difference is that the percentage attainment of targeted reductions should be read this time in view of our company's decision to move the 2010 goals of the stewardship program up to target 2009.

As we have noted in previous communications, DAI's commitment to the Stewardship Program is part of a long-range company effort, which has been

ongoing for several years, to reduce the amount of PFOA in our products and in our facility releases. We have already made many technological changes to our products and our operations to meet this objective, and continue to take further steps that will improve our performance. With these efforts, we have targeted the end of the year 2012 to attain the EPA's 2015 goal of "working toward elimination" of PFOA.

We are providing two documents in this submission. First, we are providing a public report that is based on Appendix E of the guidance document that EPA circulated to Stewardship Program participants on October 11, 2006 and consistent with the public summary that EPA published on the EPA web page last this year. This is a public document, and we anticipate that EPA will be posting this document on its Website for the Stewardship Program. The differences between our public report of last year and the one for this year are meant to make the document more consistent with those filed by other companies, as summarized in the EPA publication.

Second, we are providing a background document for EPA that explains the data sources for the information provided. We have, in previous reports, explained the methodologies by which DAI is making physical measurements, and by which we are converting the raw data into reportable information. These methodologies remained the same in this past year.

As in the past, this background document must remain confidential because it contains proprietary business information. EPA should, however, feel free to post this cover letter and the public report on the Agency's Website.

As in the past, DAI is fully engaged in working toward the goals of the Stewardship Program, and in moving attainment of those goals forward wherever we can. We have made substantial further progress during 2008 and look forward to providing information on that in our next annual public report.

Please let us know if you have any questions about the specific data, methodologies or calculations that underlie our public report. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'K. Kitsuki', written in a cursive style.

Kazuhito Kitsuki

President

Public Stewardship Data

Table 1 – Reported Emissions and Product Content of PFOA, Precursors, and Higher Homologues from U.S. Operations (2007 reporting year, submitted in 2008)

| Company | Chemical Category | Releases to all media from FP and Telomer Manufacturing (kg) | Releases to all media from FP and Telomer Manufacturing | Dispersions (ppm wet-weight basis) | Other Fluoropolymers (ppm dry-weight basis) | Telomers (ppm dry-weight basis, unless stated otherwise) |
|---------|-----------------------|--|---|------------------------------------|---|--|
| Daikin | PFOA | <100 | Not Reported | <10 | <10 | <5 kg |
| | | | Not Reported | | | Not Applicable |
| | Precursors and Higher | <100 | Not Reported | Not Applicable | Not Applicable | CBI |

Table 2 – Reported Emissions and Product Content of PFOA, Precursors, and Higher Homologues from Non-U.S. Operations (2007 reporting year, submitted in 2008)

| Company | Chemical Category | Releases to all media from FP and Telomer Manufacturing (kg) | Releases to all media from FP and Telomer Manufacturing | Dispersions (ppm wet-weight basis) | Other Fluoropolymers (ppm dry-weight basis) | Telomers (ppm dry-weight basis, unless stated otherwise) |
|---------|-----------------------|--|---|------------------------------------|---|--|
| Daikin | PFOA | <2,500 | Not Reported | <100 | <120 | <5 kg |
| | | | Not Reported | | | Not Applicable |
| | Precursors and Higher | <1,000 | Not Reported | Not Applicable | Not Applicable | CBI |

Table 3 – Reported Percent Reductions in Emissions and Product Content of PFOA, Precursors, and Higher Homologues from U. S. Operations (2007 reporting year, submitted in 2008)

| Company | Chemical Category | % Reduction in Emissions | % Reduction in Product Content ¹ | | |
|---------|----------------------------------|---|---|---|--|
| | | % Reductions in total quantity of chemical(s) released from baseline year | Dispersions (ppm wet-weight basis) | Other Fluoropolymers (ppm dry-weight basis) | Telomers (ppm dry-weight basis, unless stated otherwise) |
| Daikin | PFOA | 99% | 99% | >30% | >60% |
| | Precursors and Higher Homologues | >95% | Not Applicable | Not Applicable | >70% |

Table 4 – Reported Percent Reductions in Emissions and Product Content of PFOA, Precursors, and Higher Homologues from Non-U. S. Operations (2007 reporting year; submitted in 2008)

| Company | Chemical Category | % Reduction in Emissions | % Reduction in Product Content ¹ | | |
|---------|----------------------------------|---|---|---|----------|
| | | % Reductions in total quantity of chemical(s) released from baseline year | Dispersions (ppm wet-weight basis) | Other Fluoropolymers (ppm dry-weight basis) | Telomers |
| Daikin | PFOA | >80% | >95% | >20% | >70% |
| | Precursors and Higher Homologues | >70% | Not Applicable | Not Applicable | >70% |