CMA CHEMICAL MANUFACTURERS ASSOCIATION, INC.

2501 M STREET, N.W. WASHINGTON, D.C. 20037

(202) 887-1100

Invoice

G 58234

BORDEN CHEMICALS AND PLASTICS
Attn: Mark Gruenwald
1105 Schrock Rd., Suite 401
Columbus, OH 43229

10/05/94

D-U-N-S Identification Number 04-603-9152	TERMS - Payable Upon Receipt in U.S. Dollars	Federal Identification Number 53-0104410

For your company's pro-rata share of the VCPC research and advocacy budget, VC Ph. 10. $23,536.00

As required by statute, CMA has estimated that 16% of the 1994/95 Fiscal Year dues is allocable to lobbying and political expenditures to which Section 162(e) (1) of the Internal Revenue Code of 1986, as amended, applies. Consequently, this portion of the above amount is not deductible as an ordinary and necessary business expense for federal income tax purposes.

3110-)-887-10-8010

We are now required by law to tell you that contributions, gifts or membership dues paid to CMA are not deductible as "charitable contributions" for Federal income tax purposes. This law does *not affect* the deductibility of these payments as a "business expense." ; however 162(e) (1) noted above does affect deductibility.

CHEMICAL MANUFACTURERS ASSOCIATION, INC.

CMA 047335

ACCOUNTING OFFICE
OCT 04 1994

CMA INTEROFFICE MEMO

Date: October 3, 1994

TO: Jeanine R. Simms

FROM: Has Shah H-Shah

SUBJECT: Request for Invoicing

Please invoice the following companies as indicated (see attached commitment form):

Batch 9.

3110-0-837-10-B010

ATTN: Mark Gruenwald
Borden Chemicals and Plastics
1105 Schrock Rd., Suite 401
Columbus, OH 43229

$ 23,536.00

The invoice should read:

For your company's pro-rata share of the VCRC research and advocacy budget, VC Ph. 10.

CMA 047336

CHEMICAL MANUFACTURERS ASSOCIATION
Vinyl Chloride Panel
Vinyl Chloride Research Coordinators
Commitment Form

/ X / My company commits its pro-rata share of $300,000 research and advocacy budget as described in the attached July 5, 1994 Explanation of VCRC Budget. The Vinyl Chloride Panel is conducted under the policies and procedures outlined in the CHEMSTAR Panel Guidelines and briefly noted on the reverse of this form.

/ __ / While appreciating the opportunity, my company declines to participate.

CMA has estimated that 16% of the total CMA 1994/95 fiscal year "dues and similar income", which includes CHEMSTAR contributions, is allocable to lobbying and political expenditures to which Section 162 (e)(1) of the Internal Revenue Code of 1986, as amended, applies. Consequently, this portion of your commitment is not deductible as an ordinary and necessary business expense for federal income tax purposes. Further, contributions to CMA are not tax deductible as charitable contributions.

Panel Representative	**Management Contact**
Mark A. Gruenwald	Wayne Leonard
Name (Signed)	**Name (Signed)**
Mark A. Gruenwald	Wayne P. Leonard
Name (Typed)	**Name (Typed)**
Associate Dir., Product Safety	Vice President
Title	**Title**
Borden, Inc.	Borden Chemicals & Plastics
Company	**Company**
1105 Schrock Rd. Suite 401	Post Office Box 427 - Hwy 73 & 30
Address	**Address**
Columbus, OH 43229	Geismar, LA 70737
614/431-6610	504/673-0616
Telephone	**Telephone**
614/431-6611	504/673-0672
Telecopier	**Telecopier**

Please return signed form to:

Hasmukh C. Shah, Manager
Chemical Manufacturers Association
2501 M Street, NW
Washington, D.C. 20037

CMA 047337

By accepting membership in the council, the participating companies agree to:

- conduct the council according to CMA general policies, and by procedures as described in these Guidelines, and applicable sections of the CMA Committee Guide;
- accept responsibility for all operating costs resulting from activities of the council, including liabilities for errors and omissions, and litigation against the council;
- disclose to the CMA Office of General Counsel all potential conflicts of interest;
- arrange for employment of any needed retained counsel and consultants through CMA, by and with the concurrence of the CMA Office of General Counsel;
- accept CMA management and disbursement of council funds, at the council's direction, within the administrative and financial guidelines of the Association;
- follow CMA procedures for release of information about the council. (This commitment shall not preclude individuals or corporations from releasing information without CMA clearance where the law imposes such responsibility upon an individual or corporation); and,
- make final and significant interim environmental, health and safety research results, as well as other reports having a similar impact on the public welfare, available to the public, when legally permitted. [Access to raw data is granted upon receipt of a request which documents a valid need for such data. (Requests that involve additional costs to the participating companies, and possible compensation due to such companies, are reviewed by the companies in advance of any commitment to release the raw data.)]

August 11, 1994

Explanation of Vinyl Chloride Panel Health Committee Budget

An initial budget of $325,000 is proposed for the following activities:

- Contractor cost for the update of vinyl chloride epidemiology study
- Dow Chemical's expenses for designing, monitoring, consulting with the selected contractor, and reviewing interim, draft and final reports for the epidemiological update
- Consultant expenses for vinyl chloride risk assessment and short-term exposure effects studies
- Administrative expenses for update of the epidemiology study; follow-ups with EPA on VC risk assessment; follow-ups with EPA on VC and/or EDC testing under TSCA Section 4; follow-ups with consultants on VC risk assessment and short-term exposure effects studies; meeting planning, attendance, and other routine services; follow-up of action items resulting from meetings and conference calls; and, monitoring of regulatory activities impacting vinyl chloride manufacturing companies

The Committee has proposed to share the $325,000 budget based upon the 1993 VC nameplate capacity. CMA has used the nameplate capacities for VC published in the attached chart from Chemical Data Inc., September 1993, to determine each company's pro-rata share. Because Westlake had not committed to the Committee activities along with the other companies, the other companies pro-rata shares were based upon a total nameplate capacity of 11, 918 million pounds. Therefore, the Westlake share shown below is based upon the same total nameplate capacity.

COMPANY	NAMEPLATE CAPACITY (Million Lbs.)	PRO-RATA SHARE	STATUS
Borden Chemical	935	23,536	Committed
Dow Chemical	2,210	55,630	Committed
Formosa Plastics	1,793	45,133	Committed
GEON	1,400	35,241	Committed
Georgia Gulf	1,260	31,717	Committed
Occidental	2,600	65,447	Committed
PPG Industries	840	21,145	Committed
Vista Chemical	880	22,151	Committed
Westlake	1,000	25,172	Pending