March 15, 2004

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STATE OF ILLINOIS Pollution Control Board

PC#5

Illinois Pollution Control Board Suite 11-500 James R. Thompson Center 100 West Randolph Chicago, IL 60601

Subject: Petition of Noveon Inc. for an Adjusted Standard (AS 02-5

To the members of the Board,

I have been the Plant Controller for Noveon Inc in Henry since 1998 and a professional accountant for over 20 years. One of my main jobs is to evaluate options and recommend a course of action based on the verifiable facts for a given problem. It is always necessary to gather the facts to support or disclaim statements such as "It's running great" or "We're making (or losing) a lot of money on that product".

Many of the facts presented in the hearings on the above petition are outside my area of expertise. They were also outside the scope of most of the media, some of whom admitted as much. As they were required to submit something that their readers would understand, it seemed like much of the coverage tended toward statements that make interesting reading but may or may not be supported by facts. I was disappointed to hear similar statements from the E.P.A., such as "...the biggest source of water pollution in Illinois".

Evidence presented by witnesses should be supported by facts. Statements from the public should be relevant to the case at hand. Media coverage should have no place in the decision process.

I am confident that the Board will consider just the documented facts and relevant public opinion in reaching a decision that is in the best interests of both the environment and the economy of this area and the state. Thank you for your time and consideration.

Regards homas New

Thomas Newby Noveon, Inc. Henry Plant Controller