



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3010

February 26, 2008

Donald P. McAviney  
Corporate Counsel  
DuPont Legal, D-8048  
E. I. du Pont de Nemours and Company  
1007 Market Street  
Wilmington, DE 19898

Re: E. I. du Pont de Nemours and Company  
Incoming letter dated December 27, 2007

Dear Mr. McAviney:

This is in response to your letters dated December 27, 2007 and February 1, 2008 concerning the shareholder proposal submitted to DuPont by the Amalgamated Bank LongView Collective Investment Fund. We also have received letters on the proponent's behalf dated January 16, 2008, January 22, 2008, and February 14, 2008. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

Jonathan A. Ingram  
Deputy Chief Counsel

Enclosures

cc: Cornish F. Hitchcock  
Attorney at Law  
1200 G Street, NW  
Suite 800  
Washington, DC 20005

February 26, 2008

**Response of the Office of Chief Counsel**  
**Division of Corporation Finance**

Re: E. I. du Pont de Nemours and Company  
Incoming letter dated December 27, 2007

The proposal urges the board to issue a report on PFOA compounds used in DuPont products evaluating the feasibility of rapid phaseout of PFOA from all DuPont products, including materials that can degrade to PFOA in use or in the environment, and the development and adoption of safer substitutes.

There appears to be some basis for your view that DuPont may exclude the proposal under rule 14a-8(i)(10). Accordingly, we will not recommend enforcement action to the Commission if DuPont omits the proposal from its proxy materials in reliance on 14a-8(i)(10).

Sincerely, 

Craig Slivka  
Attorney-Adviser



DuPont Legal

Donald P. McAviney  
Corporate Counsel and Assistant Secretary  
DuPont Legal, D-8048  
1007 Market Street  
Wilmington, DE 19898  
Telephone: (302) 774-9564  
Facsimile: (302) 773-5176

RECEIVED  
2007 DEC 28 AM 10:43  
OFFICE OF CHIEF COUNSEL  
CORPORATION FINANCE

December 27, 2007

VIA: MESSENGER

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of the Chief Counsel  
100 F Street, N.E.  
Washington, D.C. 20549

Re: E. I. du Pont de Nemours and Company  
Proxy Statement – 2008 Annual Meeting

Ladies and Gentlemen:

On behalf of E. I. du Pont de Nemours and Company (“DuPont”), pursuant to the provisions of Rule 14a-8 of the Securities Exchange Act of 1934, I enclose six copies of a letter in support of DuPont’s request for no action regarding the exclusion from its 2008 annual meeting proxy materials (the “2008 Proxy Materials”) of a shareholder proposal (the “Proposal”) submitted by the Amalgamated Bank Long View Collective Fund (“Amalgamated”). For the reasons set forth in the enclosed letter, the Proposal properly may be omitted from DuPont’s 2008 Proxy Materials. The Proposal is attached as Exhibit A to each of the enclosed six copies. We request that the Staff not recommend any enforcement action if the Proposal is so omitted.

By copy of this letter, Amalgamated is being notified of DuPont’s intention to omit the Proposal and supporting statement from its 2008 Proxy Materials.

If you have any questions or require additional information, please contact me at (302) 774-9564 or my colleague, Mary Bowler, at (302) 774-5303. Thank you for your consideration.

Very truly yours,

*Donald P. McAviney*  
Corporate Counsel

DPM:rtp

SEC cover no action letter 12-2007 Amalgamated Bank proxy statement – 2008 annual mtg

Enclosures

cc: Cornish Hitchcock, Esq. (Amalgamated) (with enclosures)



Donald P. McAviney  
DuPont Legal, D-8042  
1007 Market Street  
Wilmington, DE 19898  
Telephone: (302) 774-9564  
Facsimile: (302) 773-5176

December 27, 2007

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of the Chief Counsel  
100 F Street, N.E.  
Washington, D.C. 20549

Re: E. I. du Pont de Nemours and Company Proxy Materials for  
The 2008 Annual Meeting--Proposal by the Amalgamated Bank LongView  
Collective Investment

Ladies and Gentlemen:

I am writing on behalf of E. I. du Pont de Nemours and Company, a Delaware corporation ("DuPont" or the "Company"), pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended, to respectfully request that the Staff of the Division of Corporation Finance (the "Staff") of the Securities Exchange Commission (the "Commission") concur with the Company's view that, for the reasons stated below, the shareholder proposal and supporting statement (collectively the "Proposal") submitted by the Amalgamated Bank LongView Collective Investment Fund (the "Proponent") may properly be omitted from the proxy statement and form of proxy (the "Proxy Materials") to be distributed by the Company in connection with its 2008 annual meeting of shareholders.

Pursuant to Rule 14a-8(j)(2), I am enclosing six copies of this letter and the Proponent's letter transmitting the Proposal. A copy of this letter is also being sent to the Proponent as notice of the Company's intent to omit the Proposal from its Proxy Materials.

#### **I. The Proposal**

The Proposal urges the Board of Directors of DuPont to issue a report on "PFOA compounds" used in DuPont products by the 2009 annual meeting. The text of the resolution of the Proposal is set forth below, and a copy of the Proposal together with its Supporting Statement is included with this letter as Exhibit A.

“Resolved: The shareholders urge the Board of Directors to issue a report on PFOA compounds used in DuPont products by the 2009 annual meeting, at reasonable cost and excluding confidential information, evaluating the feasibility of rapid phaseout of PFOA from all DuPont products, including materials that can degrade to PFOA in use or in the environment, and the development and adoption of safer substitutes.”

**II. The Proposal May be Omitted Pursuant to Rule 14a-8(i)(10) Because it has been Substantially Implemented.**

Under Rule 14a-8(i)(10), a proposal may be omitted if it already has been substantially implemented.

While the Proposal seeks a report regarding the “feasibility of rapid phaseout of PFOA”, the Company has moved beyond studying phaseout, and is committed to cease making, buying or using PFOA by 2015. Based on the actions taken by the Company to date, the Company has accomplished several key objectives that clearly and unmistakably indicate its progress toward achieving this commitment by 2015, or earlier if reasonably possible.

The “substantially implemented” standard reflects the Staff’s interpretation of the predecessor rule, allowing omission of a proposal that was “moot”. Additionally, a proposal did not need to be “fully effected” to meet the mootness test so long as it was “substantially implemented.” See SEC Release No. 34-20091 (August 16, 1983). In a 1983 interpretation, the Staff stated that “a determination that the company has substantially implemented the proposal depends upon whether its particular policies, practices and procedures compare favorably with the guidelines of the proposal.” *Texaco Inc.* (March 28, 1991). See, also, *Nordstrom Inc.* (February 8, 1995) (proposal to commit to a code of conduct for overseas suppliers that was substantially covered by existing company guidelines). Other Staff no-action letters have established that under Rule 14a-8(i)(10), differences between a company’s actions and a proposal are permitted so long as a company’s actions satisfactorily address the proposal’s underlying concerns. See *Masco Corporation* (March 29, 1999) (company’s adopted version had slight modifications and a clarification of one term). Finally, proposals have been considered “substantially implemented” where a multifaceted proposal has been partially implemented. See *Columbia/HCA Healthcare Corp.* (February 18, 1998) (company implemented three of four actions requested).

The substantive actions which the Proposal seeks in the form of a report have already occurred and the Company’s progress addresses the underlying concerns of the Proposal. This progress is reflected in the information below, and this information will be posted on its website by January 15, 2008 in a new and expanded format. This posting is the report the Company would publish on the subject matter of the instant Proposal because it is a statement of the facts as they exist today. Therefore, the Company believes the Proposal will be substantially implemented by January 15, 2008.

The Company's report containing the information below will supplement existing information on the website ([www.pfoa.dupont.com](http://www.pfoa.dupont.com)), and will be updated regularly to demonstrate and communicate progress for achieving our commitment no later than 2015 or before, if reasonably possible.

### **EPA 2010/15 PFOA Stewardship Program Commitment**

DuPont committed in January 2006 to the US EPA's voluntary 2010/15 PFOA Stewardship Program to reduce manufacturing emissions, to reduce content in products of PFOA and its higher homologues and precursors, and to ultimately work toward elimination of PFOA, its homologues and precursors from its products and emissions.

### **Manufacturing Emission Reductions of PFOA**

DuPont's ongoing research has developed technologies that substantially reduce PFOA emissions from the Company's manufacturing facilities. In October 2007 (for the year 2006), DuPont reported to the EPA that it had achieved an almost 98 percent reduction of PFOA emissions in domestic manufacturing facilities. More broadly, an approximate 95 percent reduction was achieved in global manufacturing emissions, meeting the EPA objective well ahead of the 2010 goal timeline.

### **Commitment to No Longer Make, Buy, or Use PFOA**

In addition to emissions reduction, DuPont has made significant progress toward reducing and eliminating PFOA in its products and processes. In order to demonstrate the Company's commitment to these endeavors, in February 2007, DuPont issued a press release in which its Chairman and Chief Executive Officer, Charles O. Holliday stated the following: "[I]n addition, we are developing potential alternative technologies, and today we are committing to eliminate the need to make, buy or use PFOA by 2015."

- **Fluoropolymer Products—PFOA Reduction and Progress Toward Elimination<sup>(1)</sup>**

- DuPont has reduced PFOA content by 97% in aqueous fluoropolymer dispersion ("AFD") products using new DuPont Echelon™ technology. This technology is used for durable coatings in applications such as electronics, industrial, architectural and consumer products. DuPont has

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<sup>1</sup>PFOA is used as a processing aid to manufacture some fluoropolymers. While it is not incorporated into the polymers themselves, PFOA can be present in trace quantities in those fluoropolymers that are made using it.

qualified customers representing over 90 percent of its sales volume for AFD products to the newly formulated Echelon™ technology.

- More recently, the Company has discovered technology that should enable complete elimination of PFOA use in fluoropolymer production. In fact, commercial scale quantities of some fluoropolymer products have been made without PFOA, and customers were notified in December 2007 these products will be available for testing in their processes in 2008. This is an important milestone towards meeting the corporate commitment to eliminate the use of PFOA no later than 2015.

- **Fluorotelomer Products—PFOA Reduction and Short-Chain Products<sup>(2)</sup>**

- DuPont announced in February 2007 that it had successfully commercialized a new, patented manufacturing process that removes greater than 97 percent of trace levels of PFOA, its homologues and direct precursors from DuPont fluorotelomer products. This achievement meets key elements of the US EPA's voluntary 2010/15 PFOA Stewardship Program. The new "LX Platform" products were made available to customers beginning in the fourth quarter of 2006, and are used for surface protection in segments such as paper packaging, fluorosurfactants and coatings, leather, stone and tile. Essentially all of the finished products (>95%) have been converted to "LX Platform" products.
- DuPont is now developing our next generation fluorotelomer products based on short-chain chemistry. We have already introduced two new commercial short-chain products in 4Q 2007. These new short-chain products offer equal or better performance than the products previously supplied and reduce our environmental footprint.

### **III. Summary**

In summary, DuPont has made significant progress toward its commitment to no longer make, use or buy PFOA. The company has already produced commercial scale quantities of some fluoropolymer products without PFOA and has commercialized two new short-

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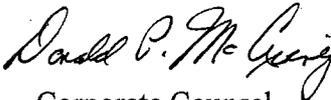
<sup>2</sup> Fluorotelomer products are not made with PFOA nor is PFOA added during the manufacture of these products. However, PFOA is found in trace amounts in some current fluorotelomer products as an unintended byproduct of the manufacturing process. Some of the current fluorotelomer precursors can be a potential source of PFOA.

chain fluorotelomer products. These are important milestones already achieved on the path to rapid phaseout of PFOA.

For the foregoing reasons, it is clear that the Company is publicly committed to achieving the elimination of the need to make, buy or use PFOA by 2015, and the developments set out above demonstrate the significant achievements that have been made to date. For these reasons, the Company believes it has substantially implemented the report sought by the Proposal, and it is my opinion that DuPont, pursuant to Rule 14a-8 (i)(10), may properly exclude the Proposal from its 2008 Annual Meeting Proxy Materials.

If you have any questions or require additional information, please contact me at 302-774-9564 or my colleague, Mary Bowler, at 302-774-5303.

Very truly yours,

  
Corporate Counsel

cc: Amalgamated Bank LongView Collective  
Investment Fund (with attachments)

# **EXHIBIT A**

CORNISH F. HITCHCOCK  
ATTORNEY AT LAW  
1200 G STREET, NW • SUITE 800  
WASHINGTON, D.C. 20005  
(202) 489-4813 • FAX: (202) 315-3552  
CONH@HITCHLAW.COM

15 November 2007

Ms. Mary E. Bowler  
Corporate Secretary  
E. I. du Pont de Nemours and Company  
1007 Market Street  
Wilmington, Delaware 19898

By UPS and by facsimile: (302) 774-4031

Re: Shareholder proposal for 2008 annual meeting

Dear Ms. Bowler:

On behalf of the Amalgamated Bank LongView Collective Investment Fund (the "Fund"), I submit the enclosed shareholder proposal for inclusion in the proxy statement that E.I. du Pont de Nemours and Company ("DuPont") plans to circulate to shareholders in anticipation of the 2008 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to the Company's policy on PFOAs.

The Fund is an S&P 500 fund, located at 275 Seventh Avenue, New York, N.Y. 10003, with assets exceeding \$3 billion. Created by the Amalgamated Bank in 1992, the Fund has beneficially owned more than \$2000 worth of DuPont common stock for more than a year. A letter confirming ownership is being submitted under separate cover. The Fund plans to continue ownership through the date of the 2008 annual meeting, which a representative is prepared to attend.

If you require any additional information, please let me know.

Very truly yours,

  
Cornish F. Hitchcock

(5)

Resolved: The shareholders urge the Board of Directors to issue a report on PFOA compounds used in DuPont products by the 2009 annual meeting, at reasonable cost and excluding confidential information, evaluating the feasibility of rapid phaseout of PFOA from all DuPont products, including materials that can degrade to PFOA in use or in the environment, and the development and adoption of safer substitutes.

#### Supporting Statement

DuPont is experiencing liabilities, and regulatory and marketplace risks, from potential health and environmental consequences of perfluorooctanoic acid (PFOA), a chemical processing aid used in the production of Teflon and other products. PFOA does not break down in the environment and is believed to be present in the blood of more than 90% of Americans.

This issue is far reaching for our company. For instance, Zonyl® is a brand name for DuPont fluorotelomer products used in an array of applications, including stain and grease repellants for food packaging and carpet. Although these products may contain little or no PFOA as sold, a recent animal test found that the materials used in Zonyl can break down in the body to form PFOA. Although the management says it is reducing the use of PFOA, the company has not committed to eliminate fluorotelomers on any timetable.

Public health concerns on PFOA are escalating. The chemical has been detected in household dust in consumers' homes in several states, and in water near DuPont facilities in Parkersburg, WV, Richmond, VA, Fayetteville, NC and Circleville, OH. A recent study by researchers at Johns Hopkins Bloomberg School of Public Health found that exposure to even low doses of perfluorooctane sulfonate (PFOS) and perfluorooctanoate (PFOA) in the womb is associated with lower weight and head circumference at birth. Regulators are contemplating restrictions on PFOA.

DuPont management asserted that studies it has funded showed no harm to human health from PFOA exposures, but its own Epidemiology Review Board adamantly disagreed with this conclusion, and sent emails to DuPont lambasting the management's "no health effects" characterization.

Retailers, manufacturers and consumers are demanding non-PFOA products. 3M—the original supplier of PFOA—stopped producing PFOA due to environmental concerns, and has recently reformulated Scotchgard stain repellants to no longer include perfluorinated compounds. Air Products, another DuPont competitor, is also promoting non-PFOA emulsions and surfactants. In 2007, GreenPan introduced a new line of nonstick, non-PFOA cookware. Retailers including McDonald's, H&M, and Wal-Mart have announced their intent to use alternatives to PFOA-based products. Conagra announced that it will study replacements for PFOA-based food packaging.

A class action lawsuit seeking \$5 billion in damages has been filed against DuPont,

alleging the management's failure to disclose known health risks of Teflon to consumers, including alleged emissions of PFOA from Teflon products.

DuPont entered a \$16.5 million settlement of civil charges by EPA that asserted management had unlawfully withheld information concerning blood PFOA levels in pregnant DuPont employees and contamination of drinking water by PFOA near the Parkersburg, WV facility.

-----Original Message-----

From: Sanford Lewis [mailto:strategiccounsel@mac.com]

Sent: Wednesday, January 16, 2008 11:28 AM

To: CFLETTERS

Subject: Forthcoming: Proponent response on DuPont No Action Request on PFOA Resolution

I am writing to let you know I am in the process of preparing the Proponent response on the DuPont No Action Request on the PFOA Resolution (Amalgamated Bank). A response letter should be submitted within 7 days. Please contact me if you have any questions or need the response sooner.

Sanford Lewis  
413 549-7333

RECEIVED

2008 JAN 23 PM 5:38

OFFICE OF CHIEF COUNSEL  
CORPORATION FINANCE

**CORNISH F. HITCHCOCK**  
ATTORNEY AT LAW  
1200 G STREET, NW • SUITE 800  
WASHINGTON, D.C. 20005  
(202) 684-6610 • FAX: (202) 315-3552  
CONH@HITCHLAW.COM

22 January 2008

Office of the Chief Counsel  
Division of Corporation Finance  
Securities & Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Amalgamated Bank LongView Collective Investment Fund  
shareholder proposal to E.I. du Pont de Nemours and Co.

Dear Counsel:

I write on behalf of Amalgamated Bank Long View Collective Investment Fund (the "Fund") in response to the letter from counsel for E.I. du Pont de Nemours Inc. (the "Company" or "du Pont") dated 27 December 2007 advising the Division of du Pont's intention to omit the Fund's shareholder from du Pont's proxy materials under Rule 14a-8(i)(10). For the reasons set forth below, the Fund respectfully asks you to advise the Company that the Division does not concur in the Company's view that the proposal may be omitted from the Company's 2008 proxy materials.

We would ask you to notify the Fund of your determination by sending a fax copy to the undersigned at (202) 315-3552.

The resolution asks the company to issue a report on PFOA compounds used in du Pont products and do so by the 2009 annual meeting, at reasonable cost and excluding confidential information, evaluating the feasibility of rapid phaseout of PFOA from all duPont products, including materials that can degrade to PFOA in use or in the environment, and the development and adoption of safer substitutes.

In response, the Company asserts that the proposal may be excluded on the ground that it has been substantially implemented. This argument is untenable on a factual basis and under prior no-actions letters construing this exclusion.

### Why the proposal has not been substantially implemented.

Although du Pont has announced that it intends to end the production and use of PFOA by 2015, none of its current reporting can be characterized as fulfilling the request of the resolution. Of grave concern to the proponents is the fact that the Company is not evaluating the feasibility of eliminating its fluorotelomer and fluoropolymer products, which are evidenced to break down to PFOA in use or in the environment.

In its most recently published communications, du Pont acknowledged these product breakdown issues: "PFOA is used as a processing aid to manufacture some fluoropolymers. It is not incorporated into the polymers themselves, yet PFOA can be present in trace quantities in those fluoropolymers that are made using it." Similarly, du Pont admits, "fluorotelomer products are not made with PFOA nor is PFOA added during the manufacture of these products. However, PFOA is found in trace amounts in some current fluorotelomer products as an unintended byproduct of the manufacturing process. Some of the current fluorotelomer precursors can be a potential source of PFOA."

Although du Pont has announced its intent to end the production and use of PFOA by 2015, it has not declared an intent to end the production or use of fluorotelomers or fluoropolymers. Fluorotelomers offer an alternate route for PFOA exposure, because some experts expect that that fluorotelomers may break down to PFOA in use or in the environment. Even in the absence of the use of PFOA, some experts believe that over time fluorotelomers or fluoropolymers may still break down in use or in the environment to PFOA. PFOA-based products, along with fluorotelomers and fluoropolymers, are a substantial element of du Pont's product lines. The company estimated at p. 50 of its Form 10-K report to shareholders, published 28 February 2006 that "Products currently manufactured by the company representing approximately \$1 billion of 2005 revenues could be affected" by the issue of PFOA degradation. The value of the fluorotelomer and fluoropolymer lines at risk from the issue of PFOA degradation, regardless of the company's use and production of PFOA.

For instance, Zonyl® is a brand name for du Pont fluorotelomer products used in an array of applications, including stain and grease repellants for food packaging and carpet. Although these products may contain little or no PFOA as sold, a recent animal test found that the materials used in Zonyl can break down in the body to form PFOA.<sup>1</sup> Appendix 1 contains this study and a short summarizing

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<sup>1</sup> D'eon, J.C. and Mabury, S.A. Production of Perfluorinated Carboxylic Acids (PFCAs) from the Biotransformation of Polyfluoroalkyl Phosphate Surfactants (PAPS): Exploring Routes of Human Contamination Environ. Sci. Technol., 41, 13, 4799 - 4805, 2007, 10.1021/es070126x.

article. This study shows that the fluoropolymers called polyfluoroalkyl phosphate surfactants (PAPs) are bioavailable and subject to metabolic breakdown in rats. While this route has not been studied in humans, this research shows that these compounds may break down inside a body to produce PFOA.

The potential for fluorotelomers breaking down into PFOA, regardless of whether they contain PFOA as sold, is one that companies are paying attention to. Already some companies have begun to avoid telomers, not just PFOA-contaminated items. Burger King, for example, has reported that it stopped selling food in telomer-coated boxes in 2002.

While our requested study would require du Pont to study the feasibility of moving out of these product lines, the approach that du Pont is pursuing and reporting involves taking the opposite track, of continuing the production and use of these fluorotelomer and fluoropolymer materials. Thus, despite the progress made on its commitment to reduce PFOA content in products sold by du Pont, it is unclear whether the current plan of action will actually free du Pont from its PFOA problem seven years from now. Although du Pont's management says it is reducing the use of PFOA, the company has not committed to eliminate fluorotelomers on any timetable. Therefore, du Pont's solution is a shortsighted one. The proposal in question requests a report on materials that can degrade into PFOA in use or in the environment, and du Pont has not yet fully examined this question.

The Company published a new synopsis of its activities on PFOA on 14 January 2008. In its request for a no-action letter the Company asserts that this report "is the report the Company would publish on the subject matter of the instant Proposal because it is a statement of the facts as they exist today." Contrary to this statement, the proposal does not request a statement of the facts as they exist today, it requests an analysis of feasibility of expeditiously eliminating the use of PFOA and of materials that may degrade to PFOA.

The proposal requests a report entailing details on the "feasibility of rapid phaseout of PFOA from all du Pont products, including materials that can degrade to PFOA in use or in the environment, and the development and adoption of safer substitutes." Du Pont's current activities and reporting do not fulfill that request. While the company is making some progress toward eliminating the use of PFOA, its reporting and activities are unresponsive to the other leg of this request – a material portion of du Pont business – which involves products evidenced to break down to PFOA.

Applicable precedents do not support the Company's arguments.

Under Rule 14a-8(i)(10), the critical factor is what a company has done to address the *core concerns* raised by the proposal. See *Dow Chemical Co.* (23

February 2005); *Exxon Mobil* (24 March 2003); *Johnson & Johnson* (25 February 2003); *Exxon Mobil* (27 March 2002); *Raytheon* (26 February 2001); *Oracle Corp.* (15 August 2000). As the SEC acknowledged in Exchange Act Release No. 34-20091 (August 16, 1983), the application of this rule is subjective and therefore difficult. Furthermore, the fact that under Rule 14a-8(g) “the burden is on the company to demonstrate that it is entitled to exclude a proposal” means that the mootness exclusion presents a very high hurdle for companies to overcome.

This situation here is analogous to that in *Chevron Corp.* (28 February 2006). In *Chevron* the proposal asked that the board of directors report on Chevron's expenditures by category on attorney's fees, expert fees, lobbying, and public relations/media expenses, relating to the health and environmental consequences of hydrocarbon exposures and Chevron's remediation of drilling sites in Ecuador, as well as expenditures on remediation of the Ecuador sites. It is evident from the correspondence of the company and the proponent in that case that only a portion of the information had been reported as requested. In the words of the proponent “at most, the Company has provided only 50% of the information requested.” Accordingly, the Division refused to exclude the proposal on Rule 14a-8(i)(10) grounds.

The *Chevron* facts are similar to those here. Although du Pont asserts that it has addressed some of our requests, the Company has failed entirely to provide any feasibility review reports on the materials that degrade into PFOA. This is not a minor omission – it may well be that most of the product lines at risk because of PFOA are also at equal risk because they can degrade to PFOA – so this case is at least comparable to the reporting shortfalls found in *Chevron*. See also *Oracle Corp.* (15 August 2000), where the proposal asked the directors to make all possible lawful efforts to implement and/or increase activity on principles “defined by the International Labor Organization, the United Nations Covenants on Economic, Social and Cultural Rights, and Civil, and Political Rights. They have been signed by the Chinese government and China's national laws.” The company unsuccessfully argued that its existing code of ethics, which was implemented the proposal. In response, the proponent demonstrated that while the company's code of ethics covered many of the same areas, that entire subject areas (bonded labor or forced labor, corporal punishment, physical, sexual or verbal abuse, or harassment of workers for example) were not covered by the code of ethics. The Division concluded that the proposal could not be excluded under Rule 14a-8(i)(10).

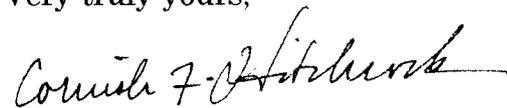
The facts in this case are analogous to those in *Oracle*, for in both cases the company implemented an insufficient portion of the proposal. The proposal here asks du Pont to report on a number of issues confronting the Company, but du Pont has only reported on a fraction of those issues. As in *Oracle*, leaving large portions of the subject matter unaddressed is not permissible and requires the argument to be rejected.

Therefore, we believe the proposal has not been “substantially implemented,”

and we thus ask the Division to inform du Pont that the Division does not concur in the Company's view that the proposal may be omitted from the 2008 proxy materials. Should the Division be inclined to concur with the Company, we respectfully request an opportunity to confer with the Division.

Thank you for your consideration of these points. Please do not hesitate to contact me if there is further information that we can provide.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Cornish F. Hitchcock".

Cornish F. Hitchcock

cc: Donald P. McAviney



Donald P. McAviney  
Corporate Counsel  
DuPont Legal, D-8042  
1007 Market Street  
Wilmington, DE 19898  
Telephone: (302) 774-9564  
Facsimile: (302) 773-5176

RECEIVED

2008 FEB -5 PM 12:11

OFFICE OF CHIEF COUNSEL  
CORPORATION FINANCE

February 1, 2008

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of the Chief Counsel  
100 F Street, N.E.  
Washington, D.C. 20549

Re: E. I. du Pont de Nemours and Company Proxy Materials for  
The 2008 Annual Meeting--Proposal by the Amalgamated Bank LongView  
Collective Investment

Ladies and Gentlemen:

On December 27, 2007 E. I. du Pont de Nemours and Company, a Delaware corporation ("DuPont" or the "Company"), pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended, submitted its letter (the "December 27, 2007 Letter") respectfully requesting that the Staff of the Division of Corporation Finance (the "Staff") of the Securities Exchange Commission (the "Commission") concur with its view that, the shareholder proposal and supporting statement (collectively the "Proposal") submitted by the Amalgamated Bank LongView Collective Investment Fund (the "Proponent") could properly be omitted from the proxy statement and form of proxy (the "Proxy Materials") to be distributed by the Company in connection with its 2008 annual meeting of shareholders.

By letter dated January 22, 2008 the Proponent submitted a letter in opposition to the Company's position that the Proposal may be omitted properly from its Proxy Materials because it has been substantially implemented. The Company continues to believe it has substantially implemented the Proposal. This letter is to clarify that the only argument advanced in the Proponent's opposition letter, namely that DuPont's report does not address the "...breakdown to PFOA in use or in the environment..." is not accurate. DuPont's report clearly summarizes the progress it has made, and continues to make, in this area.

Pursuant to Rule 14a-8(j), I am enclosing six copies of this letter, one of which is manually signed. A copy of this letter is also being sent to the Proponent.

## **I. The Proposal**

The Proposal urges the Board of Directors of DuPont to issue a report on “PFOA compounds” used in DuPont products by the 2009 annual meeting. The text of the resolution of the Proposal is set forth below, and a copy of the Proposal together with its Supporting Statement is included with the Company’s December 27, 2007 Letter.

“Resolved: The shareholders urge the Board of Directors to issue a report on PFOA compounds used in DuPont products by the 2009 annual meeting, at reasonable cost and excluding confidential information, evaluating the feasibility of rapid phaseout of PFOA from all DuPont products, including materials that can degrade to PFOA in use or in the environment, and the development and adoption of safer substitutes.”

## **II. The Proposal May be Omitted Pursuant to Rule 14a-8(i)(10) Because it has been Substantially Implemented.**

The Company continues to believe that under Rule 14a-8(i)(10), this Proposal may be omitted, because it already has been substantially implemented for the reasons discussed in its December 27, 2007 Letter.

The Proponent acknowledges in its letter, that DuPont has made progress toward the elimination of the use of PFOA in its manufacturing processes, but expresses concern that the Company’s “...activities are unresponsive to the other leg of this request....which involves products evidenced to break down to PFOA” (see page 3 of the Proponent’s opposition letter).

DuPont specifically addresses the progress it has made and continues to make with respect to PFOA in its fluoropolymer and fluorotelomer products under the following two captions in the December 27, 2007 Letter.

### **Fluoropolymer Products—PFOA Reduction and Progress Toward Elimination**

### **Fluorotelomer Products—PFOA Reduction and Short-Chain Products**

In order to further clarify that progress and to directly refute the Proponent’s statements that the DuPont report did not address breakdown to PFOA, DuPont provides the following:

#### **Fluoropolymer Products**

Fluoropolymers are very stable and have not been shown to break down to PFOA in the environment. Furthermore, the stability of these polymers is such that the potential for in-use breakdown is negligible.

**Fluorotelomer Products**

For fluorotelomer products, the switch to a short-chain chemistry product line is based on molecules that cannot breakdown to PFOA in the environment. This change, when combined with the other elements of the Company's program, yields fluorotelomer products with negligible PFOA and PFOA precursor content. The Company's report, which was published on its website on January 14, 2008 at ([www.pfoa.dupont.com](http://www.pfoa.dupont.com)) (the "Report") describes similar excellent progress toward this conversion.

**Conclusion**

For the reasons stated above and in the December 27, 2007 Letter, DuPont has made significant progress toward its commitment to no longer make, use or buy PFOA in a way that also addresses the potential for in-use and environmental breakdown. All of this information is included in the Company's Report. Therefore, for these reasons, the Company believes it has substantially implemented the report sought by the Proposal, and that pursuant to Rule 14a-8 (i)(10), DuPont may properly exclude the Proposal from its 2008 Annual Meeting Proxy Materials.

If you have any questions or require additional information, please contact me at 302-774-9564 or my colleague, Mary Bowler, at 302-774-5303.

Very truly yours,



Corporate Counsel

cc: Amalgamated Bank LongView Collective  
Investment Fund

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FEB 14 2008

Washington, DC  
**109**

14 February 2008

Securities and Exchange Commission  
Office of Chief Counsel  
Division of Corporation Finance  
100 F Street NE  
Washington, DC 20549

Re: Du Pont shareholder resolution regarding PFOA

Dear Counsel:

On 22 January 2008 Amalgamated Bank LongView Collective Investment Fund (the "Fund") responded to the no-action request of E.I. Du Pont de Nemours ("Du Pont"). In that letter we demonstrated why the Fund's resolution regarding PFOA may not be excluded as having been "substantially implemented." We respond here to the further argument contained in Du Pont's letter of 1 February 2008.

Du Pont's most recent letter states that "fluoropolymer products are very stable and have not been shown to break down to PFOA in the environment." However, in various previous communications, Du Pont acknowledged PFOA content as being present: "PFOA is used as a processing aid to manufacture some fluoropolymers. It is not incorporated into the polymers themselves, yet PFOA can be present in trace quantities in those fluoropolymers that are made using it."<sup>1</sup>

In addition, the study cited in our letter shows that the fluoropolymers

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<sup>1</sup> For instance, "Fluorotelomer products are not made with, nor do they use, PFOA in the manufacturing process. PFOA is an unintended byproduct created during the manufacture of fluorotelomers and is present at trace levels in some of these products," [http://www2.dupont.com/Media\\_Center/en\\_BR/news\\_releases/2006/article20060127c.html](http://www2.dupont.com/Media_Center/en_BR/news_releases/2006/article20060127c.html), and "PFOA is not used in the manufacturing of fluorotelomers; however, it is an unintended by-product present at trace levels in some fluorotelomer-based products." Du Pont, *Form 10-K*, p. 44 (23 February 2007).

called polyfluoroalkyl phosphate surfactants (PAPS) – used in Du Pont products - are bioavailable and subject to metabolic breakdown in rats.<sup>2</sup> While this route has not been studied in humans, this research shows that these compounds may break down inside a body to produce PFOA.

Thus, when the Company asserts that the fluoropolymers have not been shown to break down in the environment, and when it claims that the potential for breakdown in use is negligible, it is engaging in a characterization of the situation that has been contradicted in the scientific literature.

Du Pont claims in this recent communication that their switch to short-chain chemistry in fluorotelomers products “yields fluorotelomers products with negligible PFOA and PFOA precursor content.” Similarly the claim that its short-chain chemistry “cannot break down to PFOA in the environment” remains to be tested within the scientific literature. In the previously cited research by Mabury *et al.*, rats given PAPS (polyfluoroalkyl phosphate surfactants ) were found to have higher levels of PFOA in their bodies. This study shows that PAPS are bioavailable and subject to metabolic breakdown.<sup>3</sup> According to the authors the metabolic pathway of breakdown to PFCAs “proceeds via several reactive intermediates.” That is, exposure to precursors of PFCAs may actually be more toxic than exposure to PFCAs themselves. The authors stated that this toxicity is not necessarily defined by chain length. “Unlike bioaccumulation potential, which decreases with chain length, these toxicological concerns regarding FTOH [fluorotelomer alcohol] exposure may not be mitigated by decreasing the length of the fluorinated chain.”<sup>4</sup>

The proposal requests a report entailing details on the “feasibility of rapid phaseout of PFOA from all Du Pont products, including materials that can degrade to PFOA in use or in the environment, and the development and

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<sup>2</sup> D'eon, J.C. and Mabury, S.A. Production of Perfluorinated Carboxylic Acids (PFCAs) from the Biotransformation of Polyfluoroalkyl Phosphate Surfactants (PAPS): Exploring Routes of Human Contamination. *Environ. Sci. Technol.*, 41, 13, 4799 - 4805, 2007, 10.1021/es070126x.

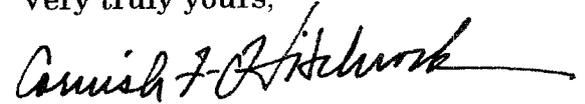
<sup>3</sup> D'eon, J.C. and Mabury, S.A. Production of Perfluorinated Carboxylic Acids (PFCAs) from the Biotransformation of Polyfluoroalkyl Phosphate Surfactants (PAPS): Exploring Routes of Human Contamination. *Environ. Sci. Technol.*, 41, 13, 4799 - 4805, 2007, 10.1021/es070126x.

<sup>4</sup> D'eon, J.C. and Mabury, S.A. Production of Perfluorinated Carboxylic Acids (PFCAs) from the Biotransformation of Polyfluoroalkyl Phosphate Surfactants (PAPS): Exploring Routes of Human Contamination. *Environ. Sci. Technol.*, 41, 13, 4799 - 4805, 2007, 10.1021/es070126x.

adoption of safer substitutes.” We continue to believe that Du Pont’s current activities and reporting do not fulfill that request. While the company is making some progress toward the elimination of PFOA as such, its reporting and activities remain unresponsive to the other leg of this request, namely that it report on the process of dealing with products, which are a material portion of Du Pont’s business, and that increasingly have been shown in the open literature to break down into PFOA.

For these reasons and those in our prior response, we reiterate our request that the Division inform the Company that the Division does not agree with the Company’s argument. Should the Division decide to concur with the Company, we respectfully request an opportunity to confer.

Very truly yours,

A handwritten signature in black ink, appearing to read "Cornish F. Hitchcock", with a long horizontal flourish extending to the right.

Cornish F. Hitchcock

cc: Donald P. McAviney, Esq.