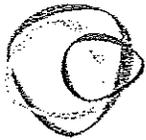


Section 11 – Financial Assurance

Please note that the material presented in this section reflects the present financial assurance mechanism being utilized by INVISTA to demonstrate that funds necessary for closure, post-closure care, and corrective action are available. INVISTA has made a formal request to DNREC to change the present mechanism from a Trust Fund to an insurance policy as allowed by the regulations. DNREC is presently evaluating INVISTA's request.



INVISTA™

25876 DuPont Rd.
Seaford, DE 19973

March 30, 2006

CERTIFIED/RETURN RECEIPT

Rachel L. Colella
Environmental Scientist
State of Delaware
Dept. of Natural Resources &
Environmental Control
Solid & Hazardous Waste Management Branch
89 Kings Highway
Dover, Delaware 19901

INVISTA S.à r.l. SEAFORD SITE
PROOF OF FINANCIAL ASSURANCE
Permit No.: SW-98/01

Dear Ms. Colella:

Per requirements set forth by Section IV, *Reporting*, Sub-Section C. *Additional Reports*, Item 4. of the subject Permit, INVISTA submits the enclosed documents titled 'RECEIPT OF FUNDS' and 'INVISTA TRUST AGREEMENT' as proof of financial assurance for closure and post-closure care associated with the INVISTA Seaford site's solid waste landfill.

The Trust Agreement for closure and post closure care is dated June 10, 2004, and is still in effect. Per Delaware Solid Waste Regulations, Section 4.A.11.b.(2)(a), INVISTA will be providing the annual statement confirming the value of the Trust no later than June 10, 2006. Please note that the amount of financial assurance demonstration at this time exceeds the combined closure and post closure costs of \$ 3,149,216 as was presented in the facilities 2005 Annual Ash Landfill Operations Report.

Please contact me (302-629-1221) if you have any questions pertaining to this matter.

Sincerely,

Michael A. Terry
Manager
Environment, Health and Safety

cc: P. Hughes*
G. Knight*
K. Mitchell*
EHS File*

*Cover letter only

Attachments (2): Receipt of Funds
INVISTA Trust Agreement

RECEIPT OF FUNDS

Reference is made to the Trust Agreement entered into as of June 10, 2004 by and between INVISTA S.a' r. l., a private company limited by shares organized under the laws of Luxembourg, the "Grantor," and JPMorgan Chase Bank, a New York banking corporation, the "Trustee."

Facility Name: INVISTA S.a' r. l. Seaford Site
Coal Ash Solid Waste Management Facility

Facility Address: 25876 DuPont Road
Seaford, Delaware 19973

Account No. 10207904

The property to be transferred to the Trustee pursuant to Section 3 of the Trust Agreement shall be cash in the amount of \$4,073,000.

JPMorgan Chase Bank hereby confirms receipt of \$4,073,000 (the "Funds") for Account No. 10207904 from the Grantor and confirms that the Funds are being held pursuant to the Trust Agreement, a copy of which is attached.

JPMORGAN CHASE BANK


Name:

Title: **SAVERIO A. LUNETTA**
VICE PRESIDENT

INVISTA TRUST AGREEMENT

Trust Agreement, the "Agreement," entered into as of June 10, 2004 by and between INVISTA S.a.r.l., a private company limited by shares organized under the laws of Luxembourg, the "Grantor," and JPMorgan Chase Bank, a New York banking corporation, the "Trustee."

Whereas, the Delaware Department of Natural Resources and Environmental Control (the "Department") has established certain regulations applicable to the Grantor, requiring that an owner or operator of an industrial landfill shall provide assurance that funds will be available when needed for closure and/or post-closure care of the landfill,

Whereas, the Grantor has elected to establish a trust to provide all or part of such financial assurance for the landfill identified herein,

Whereas, the Grantor, acting through its duly authorized officers, has selected the Trustee to be the trustee under this agreement, and the Trustee is willing to act as trustee,

Now, therefore, the Grantor and the Trustee agree as follows:

Section 1. Definitions. As used in this Agreement:

(a) The term "Grantor" means the owner or operator who enters into this Agreement and any successors or assigns of the Grantor.

(b) The term "Trustee" means the Trustee who enters into this Agreement and any successor Trustee.

(c) The term "Secretary" means the chief administrator and head of the Delaware Department of Natural Resources and Environmental Control and any successor.

Section 2. Identification of Facilities and Cost Estimates. This Agreement pertains to the landfill and cost estimate identified on attached Schedule A.

Section 3. Establishment of Fund. The Grantor and the Trustee hereby establish a trust fund, the "Fund," for the benefit of the Department. The Grantor and the Trustee intend that no third party have access to the Fund except as herein provided. The Fund is established initially as consisting of the property, which is acceptable to the Trustee, described in Schedule B attached hereto. Such property and any other property subsequently transferred to the Trustee is referred to as the Fund, together with all earnings and profits thereon, less any payments or distributions made by the Trustee pursuant to this Agreement. The Fund shall be held by the Trustee, IN TRUST, as hereinafter provided. The Trustee shall not be responsible nor shall it undertake any responsibility for the amount or adequacy of, nor any duty to collect from the Grantor, any payments necessary to discharge any liabilities of the Grantor established by the Department.

Section 4. Payment for Closure and Post-Closure Care. The Trustee shall make payments from the Fund as the Department shall direct, in writing, to provide for the payment of the costs of closure and/or post-closure care of the landfill covered by this Agreement in accordance with the activities specified in Schedule A and the Delaware Regulations Governing Solid Waste applicable to closure and post-closure. The Trustee shall reimburse the Grantor or other persons as specified by the Department from the Fund for closure and post-closure expenditures in such amounts as the Department shall direct in writing. In addition, the Trustee shall refund to the Grantor such amounts as the Department specifies in writing. The Department shall direct reimbursements in accordance with the procedures set forth in the Delaware Regulations Governing Solid Waste. Upon refund, such funds shall no longer constitute part of the Fund as defined herein.

Section 5. Payments Comprising the Fund. Payments made to the Trustee for the Fund shall consist of cash or securities acceptable to the Trustee.

Section 6. Trustee Management. The Trustee shall invest and reinvest the principal and income of the Fund and keep the Fund invested as a single fund, without distinction between principal and income, in accordance with general investment policies and guidelines which the Grantor may communicate in writing to the Trustee from time to time, subject, however, to the provisions of this section. In investing, reinvesting, exchanging, selling, and managing the Fund, the Trustee shall discharge his duties with respect to the trust fund solely in the interest of the beneficiary and with the care, skill, prudence, and diligence under the circumstances then prevailing which persons of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of a like character and with like aims; *except that:*

(i) Securities or other obligations of the Grantor, or any other owner or operator of the landfill, or any of their affiliates as defined in the Investment Company Act of 1940, as amended, 15 U.S.C. 80a-2.(a), shall not be acquired or held, unless they are securities or other obligations of the Federal or a State government;

(ii) The Trustee is authorized to invest the Fund in time or demand deposits of the Trustee, to the extent insured by an agency of the Federal or State government; and

(iii) The Trustee is authorized to hold cash awaiting investment or distribution uninvested for a reasonable time and without liability for the payment of interest thereon.

Section 7. Commingling and Investment. The Trustee is expressly authorized in its discretion:

(a) To transfer from time to time any or all of the assets of the Fund to any common, commingled, or collective trust fund created by the Trustee in which the Fund is eligible to participate, subject to all of the provisions thereof, to be commingled with the assets of other trusts participating therein; and

(b) To purchase shares in any investment company registered under the Investment Company Act of 1940, 15 U.S.C. 80a-1 et seq., including one which may be created, managed, underwritten, or to which investment advice is rendered or the shares of which are sold by the Trustee. The Trustee may vote such shares in its discretion.

Section 8. Express Powers of Trustee. Without in any way limiting the powers and discretions conferred upon the Trustee by the other provisions of this Agreement or by law, the Trustee is expressly authorized and empowered:

(a) To sell, exchange, convey, transfer, or otherwise dispose of any property held by it, by public or private sale. No person dealing with the Trustee shall be bound to see to the application of the purchase money or to inquire into the validity or expediency of any such sale or other disposition;

(b) To make, execute, acknowledge, and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted;

(c) To register any securities held in the Fund in its own name or in the name of a nominee and to hold any security in bearer form or in book entry, or to combine certificates representing such securities with certificates of the same issue held by the Trustee in other fiduciary capacities, or to deposit or arrange for the deposit of such securities in a qualified central depository even though, when so deposited, such securities may be merged and held in bulk in the name of the nominee of such depository with other securities deposited therein by another person, or to deposit or arrange for the deposit of any securities issued by the United States Government, or any agency or instrumentality thereof, with a Federal Reserve bank, but the books and records of the Trustee shall at all times show that all such securities are part of the Fund;

(d) To deposit any cash in the Fund in interest-bearing accounts maintained or savings certificates issued by the Trustee, in its separate corporate capacity, or in any other banking institution affiliated with the Trustee, to the extent insured by an agency of the Federal or State government; and

(e) To compromise or otherwise adjust all claims in favor of or against the Fund.

Section 9. Taxes and Expenses. All taxes of any kind that may be assessed or levied against or in respect of the Fund and all brokerage commissions incurred by the Fund shall be paid from the Fund. All other expenses incurred by the Trustee in connection with the administration of this Trust, including fees for legal services rendered to the Trustee, the compensation of the Trustee to the extent not paid directly by the Grantor, and all other proper charges and disbursements of the Trustee shall be paid from the Fund.

Section 10. Valuation and Adjustment. The Trustee shall annually, at least 30 days prior to the anniversary date of establishment of the Fund, furnish to the Grantor and to the Department's Solid & Hazardous Waste Management Branch a statement confirming the value of the Trust. Any securities in the Fund shall be valued at market value as of no more than 60 days prior to the anniversary date of establishment of the Fund. The failure of the Grantor to object in writing to the Trustee within 90 days after the statement has been furnished to the Grantor and the Department shall constitute a conclusively binding assent by the Grantor, barring the Grantor from asserting any claim or liability against the Trustee with respect to matters disclosed in the statement.

Section 11. Advice of Counsel. The Trustee may from time to time consult with counsel, who may be counsel to the Grantor, with respect to any question arising as to the construction of this Agreement or any action to be taken hereunder. The Trustee shall be fully protected, to the extent permitted by law, in acting upon the advice of counsel.

Section 12. Trustee Compensation. The Trustee shall be entitled to reasonable compensation for its services as agreed upon in writing from time to time with the Grantor.

Section 13. Successor Trustee. The Trustee may resign or the Grantor may replace the Trustee, but such resignation or replacement shall not be effective until the Grantor has appointed a successor trustee and this successor accepts the appointment. The successor trustee shall have the same powers and duties as those conferred upon the Trustee hereunder. Upon the successor trustee's acceptance of the appointment, the Trustee shall assign, transfer, and pay over to the successor trustee the funds and properties then constituting the Fund. If for any reason the Grantor cannot or does not act in the event of the resignation of the Trustee, the Trustee may apply to a court of competent jurisdiction for the appointment of a successor trustee or for instructions. The successor trustee shall specify the date on which it assumes administration of the trust in a writing sent to the Grantor, the Department's Solid & Hazardous Waste Management Branch, and the present Trustee by certified mail 10 days before such change becomes effective. Any expenses incurred by the Trustee as a result of any of the acts contemplated by this Section shall be paid as provided in Section 9.

Section 14. Instructions to the Trustee. All orders, requests, and instructions by the Grantor to the Trustee shall be in writing, signed by such persons as are designated in the attached Exhibit A or such other designees as the Grantor may designate by amendment to Exhibit A. The Trustee shall be fully protected in acting without inquiry in accordance with the Grantor's orders, requests, and instructions. All orders, requests, and instructions by the Department to the Trustee shall be in writing, signed by the Secretary or the manager of the Department's Solid & Hazardous Waste Management Branch, and the Trustee shall act and shall be fully protected in acting in accordance with such orders, requests, and instructions. The Trustee shall have the right to assume, in the absence of written notice to the contrary, that no event constituting a change or a termination of the authority of any person to act on behalf of the Grantor or the Department hereunder has occurred. The Trustee shall have no duty to act in the absence of such orders, requests, and instructions from the Grantor and/or the Department, except as provided for herein.

Section 15. Notice of Nonpayment. The Trustee shall notify the Grantor and the Department's Solid & Hazardous Waste Management Branch by certified mail within 10 days following the expiration of the 30-day period after the anniversary of the establishment of the Trust, if no payment is received from the Grantor during that period. After the pay-in period is completed, the Trustee shall not be required to send a notice of nonpayment.

Section 16. Amendment of Agreement. This Agreement may be amended by an instrument in writing executed by the Grantor, the Trustee, and the Department, or by the Trustee and the Department if the Grantor ceases to exist.

Section 17. Irrevocability and Termination. Subject to the right of the parties to amend this Agreement as provided in Section 16, this Trust shall be irrevocable and shall continue until terminated at the written agreement of the Grantor, the Trustee, and Department, or by the Trustee and the Department, if the Grantor ceases to exist. Upon termination of the Trust, all remaining trust property, less final trust administration expenses, shall be delivered to the Grantor.

Section 18. Immunity and Indemnification. The Trustee shall not incur personal liability of any nature in connection with any act or omission, made in good faith, in the administration of this Trust, or in carrying out any directions by the Grantor or the Department issued in accordance with this Agreement. The Trustee shall be indemnified and saved harmless by the Grantor or from the Trust Fund, or both, from and against any personal liability to which the Trustee may be subjected by reason of any act or conduct in its official capacity, including all expenses reasonably incurred in its defense in the event the Grantor fails to provide such defense.

Section 19. Choice of Law. This Agreement shall be administered, construed, and enforced according to the laws of the State of Delaware.

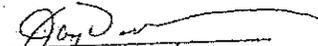
Section 20. Interpretation. As used in this Agreement, words in the singular include the plural and words in the plural include the singular. The descriptive headings for each Section of this Agreement shall not affect the interpretation or the legal efficacy of this Agreement.

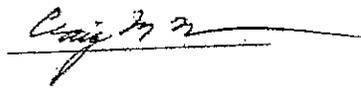
Section 21. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[signature pages follow]

In Witness Whereof the parties have caused this Agreement to be executed by their respective officers duly authorized and their corporate seals to be hereunto affixed and attested as of the date first above written.

INVISTA S.A'R. L.


Name: Jay Vouca
Title: Treasurer

Attest: 

JPMORGAN CHASE BANK

Name:
Title:

Attest: _____

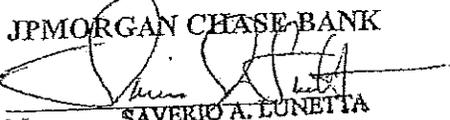
In Witness Whereof the parties have caused this Agreement to be executed by their respective officers duly authorized and their corporate seals to be hereunto affixed and attested as of the date first above written.

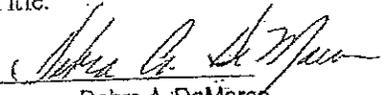
INVISTA S.A.R.L.

Name:
Title:

Attest: _____

JPMORGAN CHASE BANK


Name: SAVERIO A. LUNETTA
Title: VICE PRESIDENT

Attest: 
Debra A. DeMarco
Vice President

SCHEDULE A

Facility Name: INVISTA S.a.r.l. Seaford Site
Coal Ash Solid Waste Management Facility

Facility Address: 25876 DuPont Road
Seaford, Delaware 19973

Current/post closure cost estimates

Closure:	\$1,577,000
Postclosure:	2,496,000
<u>Total:</u>	\$4,073,000

Closure/post-closure components

Closure and post-closure is expected to include the following measures, as well as additional or analogous measures in accordance with the Delaware Regulations Governing Solid Waste applicable to closure and post-closure:

Closure

- Final design and preparation of closure plan
- Grading layer and compaction
- Installation of geomembrane or an alternate cap approved by DNREC.
- Placement of 12 inches of cover soil and 6 inches of topsoil over cap
- Seeding of all disturbed areas
- Construction of drainage channels and culverts
- Final as-built survey
- Construction Quality Control/Quality Assurance (CQC/QA) oversight
- Certification reports and post-closure plan preparation

Post-closure

- Environmental monitoring
- Preparation of annual reports
- Site inspections
- Cap maintenance

SCHEDULE B

The Property to be transferred to the Trustee pursuant to Section 3 of the Trust Agreement shall be cash in the amount of \$4,073,000.

EXHIBIT A

Pursuant to Section 4.A.11.b(2)(a), Condition 7, of the Delaware Regulations Governing Solid Waste, INVISTA S.a' r. l. Seaford Site Coal Ash Solid Waste Management Facility hereby designates the following persons to sign orders, requests, and instructions to the trustee.

Jay Voncannon
Treasurer
INVISTA S.a' r. l.
4123 E 37th St. N.
Wichita, KS 67220
316 828 1291
316 828 1120

Kelly Bulloch
VP and CFO
INVISTA S.a' r. l.
4123 E 37th St. N.
Wichita, KS 67220
316 828 1322
316 828 1120

Dean Jargo
Dir. Risk Mgt.
INVISTA S.a' r. l.
4123 E 37th St. N.
Wichita, KS 67220
316 828 1805
316 828 1120

STATE OF DELAWARE
DEPARTMENT OF NATURAL RESOURCES
& ENVIRONMENTAL CONTROL
DIVISION OF AIR & WASTE MANAGEMENT
89 KINGS HIGHWAY
DOVER, DELAWARE 19901



SOLID & HAZARDOUS WASTE
MANAGEMENT BRANCH

TELEPHONE: (302) 739-9403
FAX NO.: (302) 739-6060

January 12, 2006

Mr. Gary R. Knight
Seaford Site Manager
INVISTA S. 'a.r.l.
25876 DuPont Road
Seaford, DE 19973

Subject: Request for the amount of the Trust Agreement to be reduced
Reference: Ash Landfill Permit SW-98/01; File Code: 4D

Dear Mr. Knight,

The Department of Natural Resources and Environmental Control (DNREC) is in receipt of your letter, dated June 10, 2005 in which you request to reduce the amount of the Coal Ash Facility's Trust Agreement. DNREC finds that this reduction is in accordance with the *Delaware Regulations Governing Solid Waste* (DRGSW) Sections 4.A.11.c. (2) and 4.A.11.d.(2). Inflation must be annually adjusted for the closure and post closure care period cost estimate. It has been shown that the original estimate of \$4,122,855 unnecessarily included an inflation factor of 1.009 percent a year for the duration of the operational period of the 30 year closure and 30 year post-closure care cost estimates, instead of only one year. Therefore the DNREC agrees to reduce the amount of the Coal Ash Facility's Trust Agreement from its' current value of \$4,122,855 to \$3,069,412.

If you have any questions please contact Rachel Colella at (302) 739-9403.

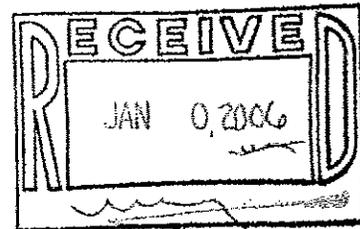
Sincerely,

Handwritten signature of Nancy Marker in cursive.

Nancy Marker
Environmental Program Manager II
Solid & Hazardous Waste Management Branch

NCM_RH.ed
Invista\Financial Assurance\RLC06001.doc

cc: Rachel Colella, Environmental Scientist, SHWMB
Bryan Ashby, Environmental Scientist, SHWMB
Mike Terry, Safety-Health-Environmental Manager, Invista



Delaware's good nature depends on you!

JPMORGAN
 WORLDWIDE SECURITIES SERVICES
 GLOBAL PLUS OPERATIONS
 14201 DALLAS PARKWAY / 6TH FLOOR
 DALLAS TX 75254



Account Statement

000011 001003 GPS-22 00 2006119 - CL0000287361
 INVISTA S.A. R. 1.
 ATTN: JAY VONCANNON
 4123 E 37TH ST N.
 WICHITA KS 67220

Statement Period 04/01/2006 through 04/30/2006

Account INVISTA S.A. R. 1.
 10207904 1

Relationship Manager
 FLORENCE D HANLEY
 212-623-6811
 FLORENCE.D.HANLEY@CHASE.COM

Administrator
 SAVERIO LUNETTA
 212-623-6737



Visit us at www.jpmorganchase.com

Asset Summary

Asset description	Number of shares Par value	Cost	Market value	Estimated annual income	Yield on market	Accrued income
CASH & CASH EQUIVALENTS	3,171,048.270	3,171,048.27	3,171,048.27			13,188.47
ENDING BALANCE	3,171,048.270	3,171,048.27	3,171,048.27	0.00	0.00 %	13,188.47

Transaction Summary

Transaction description	Cash	Cost	Realized gains/losses
BEGINNING BALANCE	0.00	4,232,588.76	
DISTRIBUTIONS & WITHDRAWALS	-1,076,000.00		
SALES & REDEMPTIONS	1,076,000.00	-1,076,000.00	
INCOME	14,459.51		
PURCHASES	-14,459.51	14,459.51	
ENDING BALANCE	0.00	3,171,048.27	

Statement Period 04/01/2006 through 04/30/2006

Account INVISTA S.A' R. 1
10207904.1



Report of Assets

Number of shares	Par value	Asset description	Cost	Market price	Market value	Estimated annual income	Yield on market	Accrued Income
CASH & CASH EQUIVALENTS								
3,171,048.270		JPM US GOV MMKT FD 3916 MORGAN CUSIP: 4812C2676 AVG PERIOD YIELD: 4.20%	3,171,048.27	1.000	3,171,048.27			13,188.47
TOTAL CASH & CASH EQUIVALENTS			3,171,048.27		3,171,048.27			13,188.47
GRAND TOTAL OF ALL ASSETS			3,171,048.27		3,171,048.27	0.00	0.00 %	13,188.47

Report of Transactions

Transaction date	Transaction description	Cash	Cost	Realized gains/losses
04/01/2006	BEGINNING BALANCE	0.00	4,232,688.76	
04/03/2006	DIVIDEND JPM US GOV MMKT FD 3916 MORGAN CUSIP: 4812C2676	14,459.51		
04/03/2006	SHARES PURCHASED JPM US GOV MMKT FD 3916 MORGAN CUSIP: 4812C2676 14,459.510 SHARES TRADE DATE: 04/03/2006	-14,459.51	14,459.51	
04/03/2006	DAILY ENDING BALANCE	0.00		
04/19/2006	OUTGOING FED WIRE ABA #: 026009593 PAID TO INVISTA S.A.R.L INVISTA - REQUEST TO REDUCE THE AMT OF CLOSURE & POST-CLOSURE (FtH)	-1,076,000.00		
04/19/2006	SHARES REDEEMED JPM US GOV MMKT FD 3916 MORGAN CUSIP: 4812C2676 -1,076,000.000 SHARES TRADE DATE: 04/19/2006	1,076,000.00	-1,076,000.00	
04/19/2006	DAILY ENDING BALANCE	0.00		
04/30/2006	ENDING BALANCE	0.00	3,171,048.27	

Accrued income as reported for Cash & Cash Equivalents is exclusive of Cash Management Fees where applicable

Market value information furnished in this report is derived from sources which JPMorgan believes to be reliable. However, JPMorgan makes no representation as to the accuracy or completeness of such information, which is being provided for the customer's sole use.