

EXHIBIT 80

Privileged Information Redacted

0415 Weiss, Ciccone



Occidental Chemical Corporation

Confidential

OCCNJ0137577

Privileged Information Redacted

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April 8, 2003

Writer's E-mail: jbrigliadoro@sbakt.com

Via Facsimile Only

Angelo A. Cuonzo, Esq.
Slowinski, Atkins & Czyz, LLP
One Newark Center
Newark, N.J. 07102-5211

Re: NJDEP, et als. v. Tect, Inc., et als. v. The DOW Chemical Company, et als.
Docket No. BER-L-3382-02
Our File No. 22275

Dear Mr. Cuonzo:

In furtherance of our telephone conversation this afternoon, attached please find:

1. Letter, dated March 14, 2003, from Lori A. Mills, Esq. to Richard G. Berger, Esq.;
2. "Flow Chart" regarding the history of Occidental Chemical Corporation ("Occidental") and Maxus Energy Corporation ("Maxus");
3. Certification of David A. Wadsworth, dated March 13, 2003 (without exhibits);
4. Certification of John R. Wheeler, dated May 27, 1993; and
5. Affidavit of Gerald H. Rubin, dated May 11, 1995 (without exhibits).

In short, Maxus contends that it is not a corporate successor to Diamond Shamrock Corporation, that it never engaged in the chemicals business, and that Occidental is the proper third party in this action. Based upon these contentions, Maxus seeks to be dismissed from the action.

SCHIFFMAN, BERGER, ABRAHAM, KAUFMAN & RITTER, P.C.

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April 8, 2003

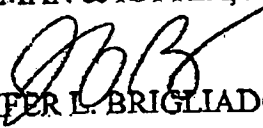
This firm is prepared to dismiss Maxus from this action without prejudice. As we discussed, because Occidental has not asserted any claims against Maxus, Occidental's consent to the dismissal is not required by R. 4:37-1. However, in order to save the expenditure of time and money in the future, we ask at this juncture whether Occidental would object to the dismissal.

Please advise at your earliest convenience.

Thank you.

Very truly yours,

SCHIFFMAN, BERGER, ABRAHAM,
KAUFMAN & RITTER, P.C.


JENNIFER L. BRIGLIADORO

JLB:do

enc.

cc: Alacer Corp.
Richard G. Berger, Esq.

RECEIVED MAR 17 2003

DrinkerBiddle&Reath
A Pennsylvania Limited Liability Partnership

Lori A. Mills
609-716-6632
lori.mills@dbt.com

March 14, 2003

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Richard G. Berger, Esquire
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Three University Plaza
P.O. Box 568
Hackensack, New Jersey 07602-0568

RE: *NJDEP et al. v. Tect, Inc., et al. v. The Dow Chemical Company, et al.*
Docket No. BER-L-3382-02

Dear Mr. Berger:

This firm represents Maxus Energy Corporation ("Maxus") in connection with the above referenced matter. Your firm filed a third party complaint alleging that Diamond Shamrock Corporation was a supplier of chemicals or "hazardous substances" to Tect, Inc. ("Tect") at some time prior to the dissolution of Tect in 1972. Your firm sued both Occidental Chemical Corporation ("OCC") and Maxus identifying each of these companies as the corporate successor to the Diamond Shamrock Corporation. This letter is written in follow-up to my conversations with your associate, Jennifer Brigliadoro, to request the voluntary dismissal of Maxus from this action.

Simply put, Maxus is NOT a corporate successor to the Diamond Shamrock Corporation whose activities underlie your claim.¹ As such, Maxus can have no liability for the activities of that entity. Maxus is not and was never engaged in the chemicals business and did not supply Tect with any chemical substances. Maxus is, and has, since its creation in 1983 (more than ten years after the dissolution of Tect), always been a stockholding company that owns stock in other companies and has not succeeded to the assets and liabilities of Diamond Shamrock Corporation.

To support these contentions, I set forth below a summary of the relevant corporate history of the entities named in your claim. I also enclose a series of documents, including a Certification by the Vice President and General Counsel of Maxus, pertinent corporate history documents and a corporate history flow chart, as well as an Affidavit and Certification by representatives of OCC from other cases where

Jonathan I. Epstein,
Partner responsible for
Princeton Office

Established
1849

¹ The Consent Order permitting the naming of Maxus and OCC indicates that said entities be named "in the place and stead of Valero Energy Corporation as the successors in interest to Ultramar Diamond Shamrock Corporation in the First Count..." of the Third Party Complaint. In the Third Party Complaint itself, however, as well as in your letter and during my conversations with your associate, Jennifer Brigliadoro, you allege that liability flows in this matter based on a nexus between Tect and an entity known as Diamond Shamrock Corporation. You further allege that this Diamond Shamrock Corporation has been succeeded by Maxus. This letter, accordingly, addresses itself to the corporate relationship between the Diamond Shamrock Corporation, OCC and Maxus. As to Ultramar Diamond Shamrock, it suffices for present purposes to note that Maxus is also not the successor in interest to Ultramar Diamond Shamrock.

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Richard G. Berger, Esquire

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similar issues of corporate identity have been raised. What this information demonstrates is that:

- The entity that is alleged to have supplied Tect with chemicals merged into OCC in 1986.
- Maxus was first created more than ten (10) years after the dissolution of Tect.
- The sole connection between Maxus and the entity that is alleged to have supplied Tect with chemicals is that for a three year period between 1983 and 1986 this entity was a wholly owned subsidiary of Maxus. At no time during this three-year period did this entity do any business with Tect.
- Maxus, although a separate and distinct entity from the Diamond Shamrock Corporation that allegedly did business with Tect prior to 1973, used the name Diamond Shamrock Corporation at a later period of time, and
- OCC, and not Maxus, is the successor by merger to the entity whose activities underlie your claim.

Initial Transactions:

In or about 1928, the Diamond Alkali Company was incorporated in Delaware. Upon a merger with Shamrock Oil & Gas Company in 1967, the Diamond Alkali Company became known as Diamond Shamrock Corporation ("DSC-I").

New Corporate Structure:

In or around 1983, an oil company known as the Natomas Company was available for acquisition. As part of the decision to acquire the Natomas Company, a new corporate structure was adopted effective September 1, 1983. Earlier, in July 1983, in order to facilitate the pending acquisition of Natomas and planned reorganization, a company named New Diamond Corporation was formed to serve as a non-operating stockholding company. It is this new holding company that eventually, after further name changes, became Maxus. With the reorganization in September 1983, New Diamond Corporation acquired 100% of the stock of DSC-I as well as the stock of other newly-formed subsidiaries whose purposes were to own and operate the non-chemical businesses (e.g., coal, oil and gas exploration and production, oil and gas refining and marketing). Thereafter, DSC-I and those other entities existed as separate subsidiaries to the newly created holding company, New Diamond Corporation. On September 1, 1983, DSC-I, which eventually merged with OCC, changed its name to Diamond Chemicals

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Company ("DCC"). On the same date, DCC's parent, New Diamond Corporation, which eventually became Maxus, changed its name to Diamond Shamrock Corporation ("DSC-II"). This was a wholly distinct and separate entity from the entity that had earlier used the name Diamond Shamrock Corporation (i.e., DSC-I). In November 1983, DCC (formerly DSC-I) changed its name to Diamond Shamrock Chemicals Company ("DSCC").

Successorship to DSC-I:

DSC-II, which eventually became Maxus, held the stock of DSCC for approximately three (3) years, until September 1986, when the stock of DSCC was purchased by Oxy-Diamond Alkali Corporation, an indirect, wholly owned subsidiary of Occidental Petroleum Corporation ("OPC"). DSCC thereafter changed its name to Occidental Electrochemicals Corporation ("OEC"). In November 1987, Oxy-Diamond Alkali Corporation and OEC were both merged into OCC, another indirect, wholly owned subsidiary of OPC. As such, OCC became the successor by merger of the chemicals manufacturing company known successively as Diamond Alkali Company, Diamond Shamrock Corporation (DSC-I), Diamond Chemicals Company (DCC), Diamond Shamrock Chemicals Company (DSCC) and Occidental Electrochemicals Corporation (OEC). In the meantime, shortly after the sale of the DSCC stock, and the separate spin-off of the stock of another subsidiary engaged in oil and gas refining and marketing (known as Diamond Shamrock Refining and Marketing ("DSRM")), DSC-II changed its name to Maxus in April 1987.

This recitation of corporate history reveals the following undisputed facts:

- It is OCC and not Maxus that is the corporate successor to DSCC (formerly DSC-I and DCC). This point is underscored, in particular, by the separate Affidavit and Certification submitted by representatives of OCC in other matters in which successorship issues have been raised.
- Maxus (then DSC-II) and DSCC (formerly DSC-I and DCC) were related as holding company/subsidiary only between July 1983 and September 1986. Such relationship arose as a result of the 1983 reorganization, whereby DSC-I (later DCC and DSCC) became a subsidiary of the newly formed non-operating stockholding company DSC-II (now Maxus).
- With the sale of DSCC's stock to Oxy-Diamond Alkali Corporation in 1986, any ownership or subsidiary relationship between DSC-II (now Maxus) and DSC-I (later DCC and DSCC) was extinguished.

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Richard G. Berger, Esquire

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- The creation of Maxus and its brief period of holding company/subsidiary relationship with DSC-I/DCC/DSCC, occurred more than ten years after the alleged relationship between Tect and DSC-I.
- Maxus (formerly DSC-II) neither operated nor even existed at the time of operations at the Tect Site. While we cannot say if DSC-I (later OCC) ever sold chemicals to Tect that were used at the Site, DSC-I was engaged in the chemicals business. Maxus was never engaged in the chemicals business.
- Even though Maxus and DSCC were both named "Diamond Shamrock Corporation" at different times, DSCC remained a separate and legally distinct corporate entity until it (DSCC) was merged into OCC.
- Maxus and OCC had no corporate relationship with each other whatsoever.

Your letter indicates that Maxus was named based on representations by counsel for "Diamond Shamrock" that Maxus "has acknowledged its successor liability in nearly identical cases." Presumably, you refer to statements by counsel for named Third Party Defendant, Valero Energy as successor in interest to the entity previously known as Ultramar Diamond Shamrock. As Maxus is not a successor to the Diamond Shamrock Corporation relevant to this matter (DSC-I/DCC/DSCC), it denies having acknowledged "its successor liability in identical cases." Counsel for Valero failed to understand the, admittedly complicated, DSC-I/DCC/DSCC, OCC and Maxus transactions. The nature of those transactions and the absence of successor liability to Maxus under the circumstances relevant to the Third Party Complaint are clear from the materials included with this letter.

To the extent it is your intent to name the party responsible for any liability of the company known as Diamond Shamrock Corporation that existed during the period of Tect operations, that entity is DSC-I. Its joinder has been accomplished by naming its successor by merger, OCC. For this reason, Maxus should be dismissed from this litigation. A notice of dismissal is attached to this letter for your review. If this notice is satisfactory to you, please execute it and return it to me in the enclosed, self-addressed, stamped envelope. I will then arrange to have it filed with the court and served on all parties of record.

Drinker Biddle & Reath

Richard G. Berger, Esquire
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I will call you in a day or two to make sure that all of your questions have been addressed. In the meantime, if there are any issues you would like to discuss, please do not hesitate to contact me.

Sincerely yours,



Lori A. Mills

LAM
Enclosures

cc: William L. Warren, Esq. (w/encs.)
David A. Wadsworth, Esq. (w/encs.)
Jennifer L. Briadoro, Esq. (w/encs.)

The Shamrock Oil and Gas Corporation

Merged
9/21/67

DIAMOND ALKALI COMPANY
(Inc. 12/28/28)

Changed Name
9/21/67

["Old"] Diamond Shamrock Corporation (DSC-I)
(operating company)

Changed Name
9/1/83

Diamond Chemicals Company

Changed Name
11/1/83

Diamond Shamrock Chemicals Company (DSCC)

Changed Name
9/29/86

OCCIDENTAL ELECTROCHEMICALS CORPORATION

NEW DIAMOND CORPORATION
(Inc. 7/19/83)

Changed Name
9/1/83

["New"] Diamond Shamrock Corporation (DSC-II)
(stockholding corporation)

Changed Name
4/28/87

MAXUS ENERGY CORPORATION

("New" DSC owned all of DSCC stock 7/19/83-9/4/86; sold DSCC stock on 9/4/86 to Occidental Chemical Corp.)

(Same Name)
Discontinued Entities

Acquired DSCC
9/4/86

Merged
11/30/87

OCCIDENTAL CHEMICAL CORPORATION

DRINKER BIDDLE & REATH, LLP

A Pennsylvania Limited Liability Partnership
105 College Road East - Suite 300
Princeton, New Jersey 08542
(609) 716-6500

Attorneys for Third Party Defendant Maxus Energy Corporation

NEW JERSEY DEPARTMENT OF :
ENVIRONMENTAL PROTECTION, and :
ACTING ADMINISTRATOR, NEW :
JERSEY SPILL COMPENSATION FUND, :

Plaintiffs, :

v. :

TECT, INC., ALACER, INC., JAMES :
WARREN PATRICK, a/k/a J.W. :
PATRICK, INDIVIDUALLY AND AS :
PRINCIPAL OFFICER OF TECT, INC. :
and ALACER, INC., :

Defendants and :
Third-Party Plaintiffs, :

v. :

THE DOW CHEMICAL COMPANY, :
VALERO ENERGY CORPORATION, :
THE CARPENTER STEEL :
CORPORATION, ROYAL & :
SUNALLIANCE, U.S. SMALL BUSINESS :
ADMINISTRATION, ESTATE OF :
STANLEY W. DANZIG, ESTATE OF :
SYLVIA DANZIG, KEVIN DANZIG, :
DIANA DANZIG and DANZIG FLOOR :
MACHINE CORPORATION, :

Third-Party Defendants. :

SUPERIOR COURT OF NEW JERSEY
LAW DIVISION
BERGEN COUNTY

DOCKET NO. BER-L-3382-02

Civil Action

**CERTIFICATION OF DAVID
A. WADSWORTH**

I, David A. Wadsworth, hereby certify as follows:

1. I am Vice President and General Counsel to third-party defendant Maxus Energy Corporation ("Maxus").

2. I have knowledge of and am competent to testify regarding the matters set forth herein. Due to the historical nature of the events described, however, this certification is also based on my review of pertinent corporate records, which are annexed hereto and on the investigations I have conducted.

3. In December 1928, the Diamond Alkali Company was incorporated in the State of Delaware. (A true and correct copy of the Certificate of Incorporation of Diamond Alkali Company is annexed hereto as Exhibit 1.) In 1967, Diamond Alkali Company merged with Shamrock Oil & Gas Co., Inc. to form the Diamond Shamrock Corporation ("DSC-I"), a Delaware corporation. (A true and correct copy of the Delaware Secretary of State's Certification of Filing of the Certificate of Agreement and Merger is annexed hereto as Exhibit 2.)

4. In July 1983, a new company was formed in Delaware under the name New Diamond Corporation. (True and correct copies of the Certificate of Incorporation of New Diamond Corporation are annexed hereto as Exhibit 3.) On September 1, 1983, DSC-I acquired the Natomas Company and, as a result, on that date adopted a new corporate structure. As a result of the new structure DSC-I changed its name to Diamond Chemicals Company and transferred 100% of its stock to New Diamond Corporation, which contemporaneously changed its name to "Diamond Shamrock Corporation" ("DSC-II"), a non-operating stockholding company. (Certificate of Amendment evidencing the name change of Diamond Shamrock Corporation (a/k/a DSC-I) to Diamond Chemicals Company and the Certificate of Amendment of New Diamond Corporation changing its name to "Diamond Shamrock Corporation" (DSC-II) are annexed hereto as Exhibit 4.) DSC-I, then known as Diamond Chemicals Company, became a subsidiary of DSC-II, with DSC-II holding the stock of DSC-I as well as the stock of other

newly created subsidiaries. DSC-I then again changed its name to Diamond Shamrock Chemicals Company ("DSCC"). (True and correct copies of the Delaware Secretary of State's Certification of Filing reflecting this name change is annexed hereto as Exhibit 5.) DSC-II held the stock of DSCC for approximately three years. Pursuant to a Stock Purchase Agreement, dated September 4, 1986, DSC-II sold all of the outstanding stock it held in DSCC to Oxy-Diamond Alkali Corporation, a Delaware corporation. (A true and correct copy of the Stock Power evidencing the sale of DSCC stock to Oxy-Diamond Alkali Corporation is annexed hereto as Exhibit 6.)

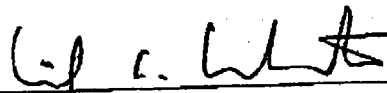
5. Oxy-Diamond Alkali Corporation was an indirect, wholly-owned subsidiary under the ownership of Occidental Petroleum Corporation. DSCC was subsequently re-named Occidental Electrochemicals Corporation in September 1986. (A true and correct copy of the Delaware Secretary of State's Certification of Filing of a Certificate of Amendment reflecting this name change is annexed hereto as Exhibit 7.) On November 24, 1987 and November 30, 1987, Oxy-Diamond Alkali Corporation and Occidental Electrochemicals Corporation were merged into Occidental, a named third-party defendant herein. (A true and correct copy of the Certificate of Ownership of Occidental Merging Occidental Electrochemicals Corporation is annexed hereto as Exhibit 8.) As such, Occidental became the successor by merger of the chemicals manufacturing company known successively as Diamond Alkali Company, Diamond Shamrock Corporation (DSC-I), Diamond Shamrock Chemicals Company (DSCC), and Occidental Electrochemicals Corporation.

6. In April 1987, DSC-II spun off to its shareholders all of the stock to a separate subsidiary known as Diamond Shamrock R&M, Inc. ("DSRM"). DSRM either directly or through its subsidiaries was engaged in the oil and gas refining and marketing business,

operating as an owner of refineries and gas stations. At the time of the spin off, DSC-II changed its name to Maxus Energy Corporation. (A true and correct copy of the Delaware Secretary of State's Certification of Filing of a Certificate of Amendment reflecting this name change is annexed hereto as Exhibit 9.) The entity now known as Maxus itself is not and has never engaged in the chemical business. It has existed as a stockholding company owning the stock of other companies in a parent-subsiary relationship.

7. Maxus and DSCC are no longer related as parent subsidiary. That relationship arose as a result of the 1983 reorganization, whereby DSC-I (later DSCC) became a subsidiary of the newly formed holding company DSC-II (now Maxus). With the sale of DSCC's stock holdings to Oxy-Diamond Alkali Corporation, any ownership or subsidiary relationship between DSC-II (now Maxus) and DSC-I (later DSCC) was extinguished. Similarly, Maxus and Occidental are not related as parent or subsidiary or as sister subsidiaries of a common parent. There is in fact no ownership relationship between Maxus and Occidental. Both Occidental and Maxus are independently capitalized and each entity is a distinct legal corporation.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me is wilfully false, I am subject to punishment.



David A. Wadsworth

Dated: March 13, 2003

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(212) 504-6000

Attorneys for Defendants
Occidental Chemical Corporation, as
successor to Diamond Shamrock Chemicals
Company, and
Maxus Energy Corporation

FLORENCE TRUM,

Plaintiff,

vs.

ALLIED-SIGNAL, INC., et al.,

SUPERIOR COURT OF NEW JERSEY
LAW DIVISION: HUDSON COUNTY

DOCKET NO. W-W014248-89

CERTIFICATION OF
JOHN R. WHEELER

I, John R. Wheeler, hereby certify as follows:

1. I am an Associate General Counsel to defendant Occidental Chemical Corporation ("Occidental"). This certification is made on knowledge, information, and belief based on the investigations I have conducted.

2. Pursuant to a Stock Purchase Agreement, dated September 4, 1986, Diamond Shamrock Corporation sold all of the outstanding stock it held in Diamond Shamrock Chemicals Company ("DSCC") to Oxy-Diamond Alkali Corporation, a Delaware corporation. Oxy-Diamond Alkali Corporation was an indirect, wholly-owned subsidiary under the ownership of Occidental Petroleum Corporation. Subsequently, DSCC was re-named Occidental Electrochemicals Corporation in September, 1986.

3. On November 24, 1987 and November 30, 1987, Oxy-Diamond Alkali Corporation and Occidental Electrochemicals Corporation, respectively, were merged into

Occidental, the defendant herein. As such, Occidental became the successor by merger of the chemicals manufacturing company known successively as Diamond Alkali Company, Diamond Shamrock Corporation (not the same entity now known as Maxus), Diamond Shamrock Chemicals Company (DSCC), and Occidental Electrochemicals Corporation. Maxus and Occidental are not related as parent or subsidiary or as sister subsidiaries of a common parent. There is in fact no ownership relationship between Maxus and Occidental. Both Occidental and Maxus are independently capitalized and each entity is a distinct legal corporation.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: May 27, 1993


John R. Wheeler

AFFIDAVIT

I, Gerald H. Rubin, after being duly sworn, state on oath as follows:

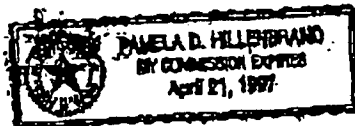
1. My name is Gerald H. Rubin. I am over twenty-one years of age and of sound mind.
2. I am Assistant General Counsel and Assistant Secretary of Occidental Chemical Corporation ("OCC") and am familiar with the corporate history and operations of OCC. All of the matters stated in this Affidavit are within my personal knowledge and are true and correct.
3. OCC is the successor, by merger effective November 30, 1987, to Occidental Electrochemicals Corporation ("OEC" formerly named Diamond Shamrock Chemicals Company ["Diamond I" formerly named Diamond Chemicals Company and, before that, Diamond Shamrock Corporation and, before that, Diamond Alkali Company, incorporated in Delaware in 1928]). A true and correct copy of the Certificate of Ownership and Merger is attached hereto as Exhibit "A".
4. Diamond I (OEC) owned chemical manufacturing facilities in Deer Park, Texas in 1976 and 1977.
5. On September 4, 1986, an affiliate of OCC, Oxy-Diamond Alkali Corporation, acquired from Diamond Shamrock Corporation ("Diamond II" the parent, holding company of Diamond I) all the stock of Diamond I.
6. Diamond I changed its name, as evidenced by Certificate of Amendment of Certificate of Incorporation, from "Diamond Shamrock Chemicals Company" to "Occidental Electrochemicals Corporation" on September 29, 1986. A true and correct copy of said Certificate is attached hereto as Exhibit "B".
7. As a result of the merger referenced in paragraph 3 above, OCC is the current owner of chemical manufacturing facilities in Deer Park, Texas previously owned in the name of Diamond I in 1976 and 1977.

SIGNED AND SWORN TO this 11th day of May, 1995.

Gerald H. Rubin
Gerald H. Rubin

SWORN TO before me, the undersigned authority, on the 11th day of May, 1995.

Pamela D. Hillbrand
Notary Public
State of Texas



a:17-017