Sun Exh. 27

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May 6, 1993

LAW DEPARTMENT
DJA J.L. FOLTZ
WJD
CLG MAY 17 1993
JCW
FYI
CIRC.

Mr. Robert Campbell
President
Sun Company, Inc.
1635 Market Street
Philadelphia, Pennsylvania 19103

Re: County of Santa Clara v. Myers Industries, Inc., et al., No. C-92 20246 JW (PVT);

State of California v. BKHN Inc. and the County of Santa Clara, No. C-92 20251 JW (PVT) (Consolidated)

Dear Mr. Campbell:

On April 16, 1993, we sent you a courtesy copy of a package of materials relating to the above-captioned cases, including cross-claims filed on April 16, 1993, against Sun Company, Inc. ("Sun") and other entities. In our letter, we noted that we would serve Sun Company, Inc.'s ("Sun") registered agent, C.T. Corporation, with a copy of those cross-claims.

C.T. Corporation refused to accept service of those cross-claims on behalf of Sun. Please be advised that yesterday, May 5, 1993, we filed amended cross-claims against certain parties, and that after further review, we have decided not to name Sun as a cross-defendant in either case at this time.

Our decision not to name Sun in our amended cross-claims is based on our current understanding that Oryx Energy Company, not Sun, is the immediate successor-in-interest to "Sun Oil Company (Delaware)," and appears to be otherwise responsible for the liabilities of "Sun Oil Company (Delaware)." Sun Oil Company (Delaware), in turn, is alleged to be responsible for the acts, omissions, and liabilities of Cordero Mining Company at the Almaden Quicksilver County Park.

Please note that we reserve the right to join Sun as a cross-defendant in the actions if subsequently discovered information indicates that Sun is responsible for the liabilities of "Sun Oil Company (Delaware)" or Cordero Mining Company.

MAY 1 1993

If you have any questions concerning this matter, please do not hesitate to call me or David Cooke at (415) 397-0100 to discuss the matter further.

Very truly yours,

Peter R. Krakaur

Peter R. Krakaur

PRK:phb

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cc: David D. Cooke, Esq.