



CORPORATE OFFICE

3075 Highland Parkway, Suite 400

Downers Grove, IL 60515-1227

<http://www.tops-products.com>

November 14, 2006

Re: Article MSDS Information

Dear Valued Tops Customer,

This letter is to notify you that TOPS is complying fully with Federal Occupational Safety and Health Administration (OSHA) "Hazard Communication" standard (29 C.F.R. 1910.1200). The TOPS product listed below is considered an "article" as defined in the Federal Occupational Safety and Health Administration (OSHA) "Hazard Communication" standard (see 29 C.F.R. 1910.1200).

The standard does not apply to articles (29 C.F.R. 1910.1200 [b] [5] [iv]). Consequently, as articles, this TOPS product is exempt from the Material Safety Data Sheet (MSDS) provisions of 29 C.F.R. 1910.1200 (9) (6).

This product is considered to be non-hazardous when used according to the label directions or for its intended use; however, since it is impossible to anticipate all possible applications and situations in which the product may be used, we urge you to determine that your use of the product is in accordance with the Federal Standard definition of an article. Thus, we base the information in this letter on you utilizing these products for the intended end-use function.

We thank you for your continued interest in TOPS products.

Best regards,

Eileen Gomulka
TOPS Corporate Office
3075 Highland Parkway, Suite 400
Downers Grove, IL 60515-1227