

July 18, 2007

Re: - Article MSDS Information

Dear Sir,

This letter is to notify you that Cello International Pvt. Ltd is complying fully with Federal Occupational Safety and Health Administration (OSHA) "Hazard Communication" standard (29 C.F.R. 1910.1200). The Cello International Pvt. Ltd. Products listed below is considered as "article: as defined in the Federal Occupational Safety and Health Administration (OSHA)" Hazard Communication" standard (see 29 C.F.R.1910.12000 [c]).

Writing Instruments - VPC # 11007

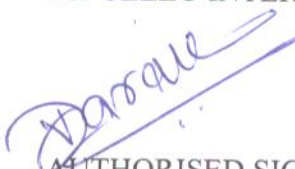
The standard does not apply to articles (29 C.F.R. 1910.1200 [b] [5] [iv]. Consequently, as articles, the Writing instruments are exempt from the Material Safety Data Sheet (MSDS) provisions of 29 C.F.R 1910.1200 (g) (6).

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

We thank you for your continued interest in Cello International Pvt. Ltd. Products. If you have any further question, please do not hesitate to contact me at +91 22 26851333.

Sincerely

For CELLO INTERNATIONAL PVT. LTD.

  
AUTHORISED SIGNATORY