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Greeting Valerie:

This letter is in regard to your e-mail inquiry of November 9, 2006, concerning obtaining Material Safety Data Sheets on products being purchased from The Smead Manufacturing Company.

The requirements of the Federal Right-to-Know Law, Title 29, of the Code of Federal Regulations (CFR), Paragraph 1910.1200, Hazard Communication Rule have been reviewed. The office filing supplies that Smead Manufacturing sells qualify as articles, and as such, are not considered hazardous substance for which Material Safety Data Sheets are required.

Trust this information will be of assistance, and should you have any questions concerning this matter, please feel free to contact us.

Sincerely,

THE SMEAD MANUFACTURING COMPANY
Julie Jennings
Customer Service Representative