

February 13, 2006

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**RE: Material Safety Data Sheets (MSDS) for Esselte Products**

Thank you for requesting a Material Safety Data Sheet from Esselte.

The Occupational Safety and Health Administration, (OSHA), requires manufacturers to provide MSDS sheets for all hazardous products that they produce. OSHA's has published guidelines for us to follow when determining if a product is hazardous. All of the items on Esselte's current product listing, for your company, are not considered to be or to contain hazardous chemicals based on evaluations made by our company under the OSHA Hazard Communication Standard, 29 CFR 1910.1200..

We appreciate the use of our products and if Esselte can be of any further assistance, please contact us.

Sincerely,



Martin Carroll  
Senior Vice President, North American Operations

Attachment

MC/sb  
msds.doc