

August 30, 2004

To Whom It May Concern:

You requested that we provide you with a Material Safety Data Sheet for the following:

Vegetable Oil Canola Oil Corn Oil Canola Blend 42oz A/V Shtg 3# Veg Shtg

These products do not require a Material Safety Data Sheet to be in compliance with OSHA regulations. They are food grade products that are intended for edible uses. They are not a health, safety or toxic hazard. In addition, they are subject to the Federal Food, Drug and Cosmetic Act.

If I may be of further assistance please call.

Sincerely,

David Huggins

Senior Regulatory Specialist