

May 4, 2015

Dear Customer:

We wanted to take an opportunity in advance to share with you a Government Regulation which will have some impact on our business together. It's called Global Harmonization, or GHS for short. This is an effort by OSHA to make labeling in the Chemical Industry consistent and universal in this and other countries. This follows the Right To Know Act which is what inspired the current **MSDS** data sheets.

Simply put, this is an OSHA sponsored regulation that requires a change in how we present the contents of the products we manufacture. The regulation requires a change from MSDS to **SDS** (Safety Data Sheets.) These new SDS sheets have a different format and utilize a standard series of "Pictograms" which helps the reader quickly identify what is in a particular product. As we understand it, these SDS sheets need to be available to customers by June 1, 2015. We have been working on this for a while and if you go to our Mechanical website

http://www.polyguardproducts.com/products/Mechanical/WeatherproofJacketing/literature\_WJ.htm you'll note that under the "MSDS" column of our product pages we have completed SDS's for most of our products. We are working on the balance as we speak and will have this complete for the June 1 deadline.

The second part of GHS requires that the manufacturers of chemicals "Re-label their Product Packaging" using a specific set of labels which correspond to the symbols (pictograms) used in the SDS sheets. For products that **we ship**, this has to be complete by June 1, 2015. The regulation also states that OUR CUSTOMER cannot ship product to THEIR CUSTOMER later than December 1, 2015 without the new labels on the product. Keep in mind that the labels that need to be applied vary by product. Some may include only 1, some might need 4-5. We are working diligently to have the labels applied to the products we ship to you by June 1. We encourage you to take note that you will have to deplete your inventory of "old" material no later than December 2015 as we understand it.

In summary, we are in pretty good shape with GHS...many of our products are already compliant, the balance will be prior to June 1. We will implement the GHS label requirements so that material in our stock is compliant.

If you have questions regarding these requirements and our compliance, please contact Polyguard Customer Service or your Polyguard Representative.

Thank you for your attention to this regulation and your continued support of Polyguard Products.

Patrick J Dunn Sr

Vice-President General Manager

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