



DATE: 3/3/06

Material Safety Data Sheet Request

Dear Valued Customer:

We at Cumberland Swan are in receipt of your recent request for a Material Safety Data Sheet (MSDS) for the following products that you have purchased: Equate Ultra Strength Lotion

According to federal law, certain products and chemicals are exempt from the labeling and MSDS requirements. These exemptions apply to any food, drug or cosmetics that are currently regulated by the FDA (29 C.F.R. § 1900.1200 (b)(5)(iii) and (b) (6) (vii) & (ix)). Federal regulations also exempt cosmetics which are packaged for sale to consumers in a retail establishment and those intended for personal consumption by employees in the workplace (29 C.F.R. § 1900.1200 (b)(5)(vii)). "Cosmetics" are defined very broadly and include virtually any article used on the body for cleansing, beautifying, promoting attractiveness, or altering one's appearance (21 U.S.C.A. § 321 (i)). The product for which you requested an MSDS falls under these exemptions and therefore no such MSDS is required under federal law.

Tennessee follows the same federal definitions and exemptions (T.C.A. § 50-3-2018 (5)). Therefore, an MSDS is not required under state law for these types of products produced in Tennessee.

Please inform me if I can be of any further assistance.

Sincerely,

Larry Weaver
Environmental & Safety Manager