

June 30, 2006

To Whom It May Concern:

Re: Ardee Cushion Liner

This statement will notify the user that Ardee Cushion Liner is a non hazardous material, therefore Material Safety Data Sheets are not available for this product.

If you have any questions, please notify the writer of this statement.

Reliance Dental Mfg., Co.

Bob Fixel, Vice President