

January 5, 2009

To Whom It May Concern:

Re: Dura Conditioner Liquid

This statement will notify the user that Dura Conditioner Liquid 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