

February 13, 2006

Jim Karns
KURTZ BROS
400 REED STREET
P O BOX 392
CLEARFIELD PA 16830

03109, 03275,
03280, 03425, 05549,
13092, 17245, 17246,
17247

RE: Material Safety Data Sheets (MSDS) for Esselte Products

Thank you for requesting a Material Safety Data Sheet from Esselte.

The Occupational Safety and Health Administration, (OSHA), requires manufacturers to provide MSDS sheets for all hazardous products that they produce. OSHA's has published guidelines for us to follow when determining if a product is hazardous. All of the items on Esselte's current product listing, for your company, are not considered to be or to contain hazardous chemicals based on evaluations made by our company under the OSHA Hazard Communication Standard, 29 CFR 1910.1200..

We appreciate the use of our products and if Esselte can be of any further assistance, please contact us.

Sincerely,



Martin Carroll
Senior Vice President, North American Operations

Attachment

MC/sb
msds.doc