



120 Concord Rd.
Aston, PA 19014

(610) 245-2774

January 21, 2014

To Whom It May Concern:

Polyurethane foam products are considered an article under the REACH program, which was enacted in 2007 and is the European Union's regulation dealing with the Restriction, Evaluation, and Authorization of Chemicals. As a result, polyurethane foams themselves do not need to be registered under the program.

We have received various inquiries regarding Substances of Very High Concern ("SVHC"). Under REACH, a SVHC has been defined in general terms to include substances that are classified as CMR's (carcinogenic, mutagenic, or reprotoxic), PBT's (persistent, bioaccumulative, and toxic), or vPvB's (very persistent and very bioaccumulative). Under REACH, there are reporting and restriction requirements for materials classified as SVHC that are present in articles at concentrations that exceed 0.1% by weight.

The chemicals on the SVHC Candidate Lists as updated and published through December 16, 2013 are not included by intent in the foam formulations used to produce products for your company. Based on review of the MSDS sheets for our various raw materials, there is no reason to believe them to be present as impurities in these foams at concentrations meeting or exceeding 0.1% by weight.

Sincerely;

A handwritten signature in black ink, appearing to read 'Jonathan Wang'.

Jonathan Wang
Senior R&D Engineer
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