



February 9, 2010

Re: **Use of WYPALL* L40 and L30 Wipers in Food Processing**

Dear Valued Customer,

We are pleased to inform you that the materials used to manufacture the WYPALL L30 and L40 wipers are in compliance with the following FDA regulations:

- 21 CFR 175.105 Adhesives
- 21 CFR 176.170 Components of paper and paperboard in contact with aqueous and fatty foods. Limited to foods of the types I, II, III, IV, VI-B and VII (Table1) and the conditions of use E, F, and G (Table 2). Also can be used with food types V, VIII, and IX under the conditions of use C, D, E, F and G (Table 2).
- 21 CFR 176.180 Components of paper and paperboard in contact with dry food.

Thank you for your consideration of WYPALL* L40 and L30 Wipers for use in your process. Please do not hesitate to contact me at wypall@kcc.com with any questions.

A handwritten signature in black ink that reads 'Kim MacDougall'.

Sincerely,

Kim MacDougall
Research Scientist
Kimberly-Clark Professional Sector