



February 9, 2010

RE: Use of WYPALL* X Wipers in Food Processing

Dear Valued Customer,

We are pleased to inform you that the materials used to manufacture the WYPALL X 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.
- 21 CFR 176.180 Components of paper and paperboard in contact with dry food.
- 21 CFR 176.210 Defoaming agents used in the manufacture of paper and paperboard

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

Sincerely,

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

Kim Dennis MacDougall
Research Scientist
Kimberly-Clark Professional Sector