



PELTON-SHEPHERD
INDUSTRIES

To Whom It May Concern:

This letter is to serve as our statement with regard to the non-toxic nature of our products.

PSI Flex Gel, Chiro Ice, and Polar Ice products that measure 10X15, 4X6, and 4X9 have undergone a toxicity examination and have been rendered non-toxic and non-caustic. This formulation is made up of water, corn starch, natural minerals and less than one tenth of one percent of a preservative. These products are not a hazardous material as defined under the provisions of the Occupational Safety and Health Administration's Hazard Communication Standard (29 CFR 1910.1200). Therefore, we are not required to provide Material Safety Data Sheets.

Should you have any further questions, please feel free to contact me.

Sincerely,
Pelton Shepherd Industries

Alicia M. Shepherd
President