



24 January 2007

Manny Campana
WESTERN EAGLE PACKAGING
7650 Marathon Drive (Suites B & C)
Livermore, CA 94550

Dear Mr. Campana:

This is in response to your question regarding the compliance to E.U. Directive 2002/95/EC of the following flexible urethane foam products which Carpenter Co., through its Lathrop Division, supplies to Western Eagle Packaging:

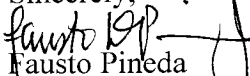
C15150WT	C17140WT	C28095WT	C28110WT
C31100WT	C40145WT	C65145BA	CX28120WT
CX29100WT	CX44256YL	CX50175PE	P100145BU
P105195BA	P150250BA	P27115BU	P28095GA
P28095RD	P30145BU	P31100BN	P31100GE2
P38145BU	P40130BA	P58145BA	P70130BA
P70130BU	P70130GE2	P90170RD	P91165BA
P91165BU	P9118-BA	PA32120RS	PA40175RS
PA70130RS	PA70175RS		

Directive 2002/95/EC (on the restriction of the use of certain hazardous substances, or *RoHS*, in electrical and electronic equipment) does not apply to the above products because flexible urethane foams do not meet the definition of "electrical and electronic equipment" under Article 3(a) of the directive.

We can state that, to the best of our knowledge, these products meet the requirements of the directive with regards to lead, mercury, cadmium, hexavalent chromium, polybrominated biphenyls (PBB), and polybrominated diphenyl ethers (PBDE).

This determination is based on the compositional information provided to Carpenter Co. by its raw material suppliers. Carpenter relies on its suppliers to provide accurate information and is not responsible for any misrepresentation or omission resulting from inaccurate information provided by its suppliers.

Sincerely,


Fausto Pineda

Manager, Industrial Hygiene

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