

March 8, 2010

Dear Nutramax Laboratories Customer:

Please note that the following products are exempt from MSDS requirement pursuant to 29 CFR 1910.1200 Section (b)(5)(iii):

Cosequin<sup>®</sup> Soft Chews

If you have any questions regarding these products, contact Nutramax Laboratories, Inc. at 800-925-5187.

Sincerely yours,

Christine Feaster Director of Quality Compliance Nutramax Laboratories, Inc.