



**Church Products, Inc.**

12 Briarglen, Aliso Viejo, CA 92656  
Tel: (949)830-5030 Fax: (949)830-5172  
[www.comfortpan.com](http://www.comfortpan.com)

August 4, 2001

MCKESSON MEDICAL-SURGICAL, INC.  
8741 Landmark Rd.  
Richmond, VA 23228

To whom it may concern:

This is to state that my products does not need Material Safety Data Sheets nor does it need a 510K.

Thank you.

Best regards,

A handwritten signature in black ink, appearing to read 'Judi Church', is written over a horizontal line.

Judi Church