



KURARAY AMERICA, INC.

600 Lexington Avenue, 26th Fl.
New York, NY 10022

Dear Dental Professional,

Kuraray America, Inc. would like to respond to your concerns regarding the chemical "Bisphenol-A (BPA)", and whether our resin materials contain it.

Kuraray's dental resin materials, such as bonding agents, composites and resin cements are methacrylate resins and do not contain BPA.

BPA is a raw material used for polycarbonate resins and epoxy resins in the field of general medical devices and may be eluted from the materials as reported by the media.

Some of Kuraray's dental resin materials contain a similar name to the substance Bis-GMA (Bisphenol A diglycidylmethacrylate) as described in the product Material Safety Data Sheets (MSDS sheets). However, it is chemically far different from BPA and is well known and widely used as a raw material for methacrylate resins.

Studies have shown that the BPA leached from the cured resin made of Bis-GMA was not detected.

Please do not hesitate to contact our customer service representative, 800-879-1676 ("option 2": technical support), if you have any additional questions or concerns.

We greatly value your patronage for our products.

Sincerely yours,

April 25, 2008

A handwritten signature in black ink, appearing to read "Koji Nishida", is written over a horizontal line.

Koji Nishida
General Manager for the Dental Division
KURARAY AMERICA INC.
600 Lexington Avenue, 26th Fl.
New York, NY 10022