



American Polyfilm, Inc.
ISO-9001-2008

7 Business Park Drive
Branford, Connecticut 06405

T 203.483.9797
F 203.488.5524
victor@americanpolyfilm.com
www.apiusa.com

February 4, 2015

Top Dog Mfg.
Stephen Hurst, President

Re: polyether polyurethane film

Dear Mr. Hurst:

American Polyfilm, Inc. (APi) supplies Top Dog Mfg. polyether polyurethane film that is composed of resin that "When used unmodified for the manufacture of food contact articles... will comply with the U.S. Food, Drug, and Cosmetic Act and Food Additive Regulation 21 CFR 177.2600".

In processing this resin into film we use ingredients that are considered by the FDA to be G.R.A.S. (Generally Recognized As Safe) under FDA 21 CFR 182.90. Those ingredients are sanctioned for food contact applications under 21 CFR 175.300.

There are no chemical reactions that take place during the processing of polyurethane resin into polyurethane film.

Sincerely,

Victor J. Cassella,
President