NUMARK LABORATORIES, INC.

164 NORTHFIELD AVENUE EDISON, NJ 08837 800-338-8079 • FAX 732-225-0066

April 27, 2006

RE:ST-37 ATTN:NAMCY

Material Safety Data Sheets

Thank you for your request for Material Safety Data Sheets on our over-the-counter, prescription, or cosmetic products.

Prepackaged OTC (over-the-counter) drug products, cosmetic products and prescription (ethical) products are classified neither as toxic nor potentially hazardous substances.

The ethical, OTC, and cosmetic products in final dosage form supplied for cor sumer and patient care by Numark Laboratories are not subject to the hazardous materials standards since they do not pose a danger to those handling the products in the forms in which they are supplied. Our pharmaceutical and cosmetic products, when prepared, storad, dispensed and administered according to the direction in the product labeling are regulated by the Food and Drug Administration. None of our products result in exposure to hazardous chemicals under normal and intended use.

Thank you for your interest in our products. If you have any questions, please feel free to call me at (732) 417-1870.

Sincerely,

Wayne V. Brozynski