SAFETY DATA SHEET

1. Identification

Product identifier: TAC-130
Recommended use: Inkjet Ink.
Recommended restrictions: None known

Supplier/Distributor information
- Company name: Pannier Corporation
- Address: 207 Sandusky Street, Pittsburgh, PA 15212 USA
- Telephone: 412-323-4900
- E-mail: sales@pannier.com
- Emergency phone number: Infotrac 1-800-535-5053

2. Hazard(s) identification

Physical hazards: Flammable liquids
Category 2

Health hazards: Serious eye damage/eye irritation
Category 2A
Specific target organ toxicity, single exposure
Category 3 narcotic effects
Not classified.

OSHA defined hazards

Label elements

Signal word: Danger

Hazard statement: Highly flammable liquid and vapor. Causes serious eye irritation. May cause drowsiness or dizziness.

Precautionary statement

Prevention
Keep away from heat/sparks/open flames/hot surfaces. - No smoking. Keep container tightly closed. Ground/bond container and receiving equipment. Use explosion-proof electrical/ventilating/lighting equipment. Use only non-sparking tools. Take precautionary measures against static discharge. Avoid breathing mist or vapor. Wash thoroughly after handling. Use only outdoors or in a well-ventilated area. Wear protective gloves/eye protection/face protection.

Response
If on skin (or hair): Take off immediately all contaminated clothing. Rinse skin with water/shower. If inhaled: Remove person to fresh air and keep comfortable for breathing. Call a poison center/doctor if you feel unwell. If in eyes: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing. If eye irritation persists: Get medical advice/attention. In case of fire: Use appropriate media to extinguish.

Storage
Store in a well-ventilated place. Keep cool. Keep container tightly closed. Store locked up.

Disposal
Dispose of contents/container in accordance with local/regional/national/international regulations.

Hazard(s) not otherwise classified (HNOC)
None known.

3. Composition/information on ingredients

Mixtures

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>CAS number</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetone</td>
<td>67-64-1</td>
<td>80-90</td>
</tr>
<tr>
<td>Alkyd resin</td>
<td>Proprietary</td>
<td>5-10</td>
</tr>
<tr>
<td>Chemical</td>
<td>CAS Number</td>
<td>Concentration</td>
</tr>
<tr>
<td>-------------------</td>
<td>--------------</td>
<td>---------------</td>
</tr>
<tr>
<td>2-Pentanone</td>
<td>107-87-9</td>
<td>&lt;5</td>
</tr>
<tr>
<td>Black dye</td>
<td>61901-87-9</td>
<td>&lt;5</td>
</tr>
<tr>
<td>Terpene phenolic</td>
<td>259094-71-8</td>
<td>&lt;5</td>
</tr>
<tr>
<td>Xylene</td>
<td>1330-20-7</td>
<td>&lt;1</td>
</tr>
<tr>
<td>Ethylbenzene</td>
<td>100-41-4</td>
<td>&lt;0.1</td>
</tr>
</tbody>
</table>

**Composition comments**: The manufacturer has claimed one or more hazardous ingredients as trade secret under the OSHA Hazard Communication Standard. The hazards of this (these) ingredient(s) are given on this SDS.

### 4. First-aid measures

#### Inhalation
Remove victim to fresh air and keep at rest in a position comfortable for breathing. Call a POISON CENTER or doctor/physician if you feel unwell.

#### Skin contact
Take off immediately all contaminated clothing. Rinse skin with water/shower. Get medical attention if irritation develops and persists.

#### Eye contact
Immediately flush eyes with plenty of water for at least 15 minutes. Remove contact lenses, if present and easy to do. Continue rinsing. Get medical attention if irritation develops and persists.

#### Ingestion
Rinse mouth. If ingestion of a large amount does occur, call a poison control center immediately.

#### Most important symptoms/effects, acute and delayed
Symptoms may include stinging, tearing, redness, swelling, and blurred vision.

#### Indication of immediate medical attention and special treatment needed
Provide general supportive measures and treat symptomatically. Thermal burns: Flush with water immediately. While flushing, remove clothes which do not adhere to affected area. Call an ambulance. Continue flushing during transport to hospital. Keep victim under observation. Symptoms may be delayed.

#### General information
Take off all contaminated clothing immediately. Ensure that medical personnel are aware of the material(s) involved, and take precautions to protect themselves. Wash contaminated clothing before reuse.

### 5. Fire-fighting measures

#### Suitable extinguishing media
Alcohol resistant foam. Water fog. Dry chemical powder. Carbon dioxide (CO2).

#### Unsuitable extinguishing media
Do not use water jet as an extinguisher, as this will spread the fire.

#### Specific hazards arising from the chemical
Vapors may form explosive mixtures with air. Vapors may travel considerable distance to a source of ignition and flash back. During fire, gases hazardous to health may be formed.

#### Special protective equipment and precautions for firefighters
Self-contained breathing apparatus and full protective clothing must be worn in case of fire.

#### Fire fighting equipment/instructions
In case of fire and/or explosion do not breathe fumes. Move containers from fire area if you can do so without risk.

#### Specific methods
Use standard firefighting procedures and consider the hazards of other involved materials.

#### General fire hazards
Highly flammable liquid and vapor.

### 6. Accidental release measures

#### Personal precautions, protective equipment and emergency procedures
Keep unnecessary personnel away. Keep people away from and upwind of spill/leak. Eliminate all ignition sources (no smoking, flares, sparks, or flames in immediate area). Wear appropriate protective equipment and clothing during clean-up. Avoid breathing mist or vapor. Do not touch damaged containers or spilled material unless wearing appropriate protective clothing. Ventilate closed spaces before entering them. Local authorities should be advised if significant spillages cannot be contained. For personal protection, see section 8 of the SDS.
Methods and materials for containment and cleaning up

Eliminate all ignition sources (no smoking, flares, sparks, or flames in immediate area). Take precautionary measures against static discharge. Use only non-sparking tools. Keep combustibles (wood, paper, oil, etc.) away from spilled material.

Large Spills: Stop the flow of material, if this is without risk. Dike the spilled material, where this is possible. Cover with plastic sheet to prevent spreading. Use a non-combustible material like vermiculite, sand or earth to soak up the product and place into a container for later disposal. Following product recovery, flush area with water.

Small Spills: Absorb with earth, sand or other non-combustible material and transfer to containers for later disposal. Wipe up with absorbent material (e.g. cloth, fleece). Clean surface thoroughly to remove residual contamination.

Environmental precautions

Never return spills to original containers for re-use. For waste disposal, see section 13 of the SDS.

Avoid discharge into drains, water courses or onto the ground.

7. Handling and storage

Precautions for safe handling

Do not handle, store or open near an open flame, sources of heat or sources of ignition. Protect material from direct sunlight. When using do not smoke. Explosion-proof general and local exhaust ventilation. Take precautionary measures against static discharges. All equipment used when handling the product must be grounded. Use non-sparking tools and explosion-proof equipment. Avoid breathing mist or vapor. Avoid contact with eyes. Avoid prolonged exposure. Wear appropriate personal protective equipment. Observe good industrial hygiene practices. Use care in handling/storage.

Conditions for safe storage, including any incompatibilities

Store locked up. Keep away from heat, sparks and open flame. Prevent electrostatic charge build-up by using common bonding and grounding techniques. Store in a cool, dry place out of direct sunlight. Store in original tightly closed container. Store in a well-ventilated place. Keep in an area equipped with sprinklers. Store away from incompatible materials (see Section 10 of the SDS).

8. Exposure controls/personal protection

Occupational exposure limits

US. OSHA Table Z-1 Limits for Air Contaminants (29 CFR 1910.1000)

<table>
<thead>
<tr>
<th>Components</th>
<th>Type</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-Pentanone (CAS 107-87-9)</td>
<td>PEL</td>
<td>700 mg/m³</td>
</tr>
<tr>
<td>Acetone (CAS 67-64-1)</td>
<td>PEL</td>
<td>200 ppm</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2400 mg/m³</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1000 ppm</td>
</tr>
</tbody>
</table>

US. ACGIH Threshold Limit Values

<table>
<thead>
<tr>
<th>Components</th>
<th>Type</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-Pentanone (CAS 107-87-9)</td>
<td>STEL</td>
<td>150 ppm</td>
</tr>
<tr>
<td>Acetone (CAS 67-64-1)</td>
<td>STEL</td>
<td>750 ppm</td>
</tr>
<tr>
<td></td>
<td>TWA</td>
<td>500 ppm</td>
</tr>
</tbody>
</table>

US. NIOSH: Pocket Guide to Chemical Hazards

<table>
<thead>
<tr>
<th>Components</th>
<th>Type</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-Pentanone (CAS 107-87-9)</td>
<td>TWA</td>
<td>530 mg/m³</td>
</tr>
<tr>
<td>Acetone (CAS 67-64-1)</td>
<td>TWA</td>
<td>150 ppm</td>
</tr>
<tr>
<td></td>
<td></td>
<td>590 mg/m³</td>
</tr>
<tr>
<td></td>
<td></td>
<td>250 ppm</td>
</tr>
</tbody>
</table>

Biological limit values

ACGIH Biological Exposure Indices

<table>
<thead>
<tr>
<th>Components</th>
<th>Value</th>
<th>Determinant</th>
<th>Specimen</th>
<th>Sampling Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetone (CAS 67-64-1)</td>
<td>50 mg/l</td>
<td>Acetone</td>
<td>Urine</td>
<td>*</td>
</tr>
</tbody>
</table>

* - For sampling details, please see the source document.
Explosion-proof general and local exhaust ventilation. Good general ventilation (typically 10 air changes per hour) should be used. Ventilation rates should be matched to conditions. If applicable, use process enclosures, local exhaust ventilation, or other engineering controls to maintain airborne levels below recommended exposure limits. If exposure limits have not been established, maintain airborne levels to an acceptable level. Provide eyewash station. Eye wash fountain and emergency showers are recommended.

Individual protection measures, such as personal protective equipment

Eye/face protection
Wear safety glasses with side shields (or goggles).

Skin protection

Hand protection
Wear appropriate chemical resistant gloves. Suitable gloves can be recommended by the glove supplier.

Other
Wear suitable protective clothing.

Respiratory protection
Chemical respirator with organic vapor cartridge and full facepiece.

Thermal hazards
Wear appropriate thermal protective clothing, when necessary.

General hygiene considerations
When using do not smoke. Always observe good personal hygiene measures, such as washing after handling the material and before eating, drinking, and/or smoking. Routinely wash work clothing and protective equipment to remove contaminants.

9. Physical and chemical properties

Appearance

Physical state
Liquid.

Form
Liquid.

Color
According to product specification.

Odor
Characteristic.

Odor threshold
Not available.

pH
Not available.

Melting point/freezing point
Not available.

Initial boiling point and boiling range
174.2°F (79°C)

Flash point
24.8°F (-4.0°C)

Evaporation rate
Not available.

Flammability (solid, gas)
Not applicable.

Upper/lower flammability or explosive limits

Explosive limit - lower (%)
2.6% v/v

Explosive limit - upper (%)
13% v/v

Vapor pressure
233 hPa

Vapor density
Not available.

Relative density
Not available.

Solubility (solids, gas)

Solubility (water)
Partially miscible in water.

Partition coefficient (n-octanol/water)
Not available.

Auto-ignition temperature
869°F (465°C)

Decomposition temperature
Not available.

Viscosity
Not available.

Other information

Density
0.83 g/cm3

Explosive properties
Not explosive.

Oxidizing properties
Not oxidizing.

10. Stability and reactivity

Reactivity
The product is stable and non-reactive under normal conditions of use, storage and transport.

Chemical stability
Material is stable under normal conditions.
Possibility of hazardous reactions
No dangerous reaction known under conditions of normal use.

Conditions to avoid
Avoid heat, sparks, open flames and other ignition sources. Avoid temperatures exceeding the flash point. Contact with incompatible materials.

Incompatible materials
Acids.

Hazardous decomposition products
Thermal decomposition or combustion may liberate carbon oxides and other toxic gases or vapors.

11. Toxicological information

Information on likely routes of exposure

<table>
<thead>
<tr>
<th>Route</th>
<th>Effect</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inhalation</td>
<td>May cause drowsiness and dizziness. Headache. Nausea, vomiting. Prolonged inhalation may be harmful.</td>
</tr>
<tr>
<td>Skin contact</td>
<td>Prolonged or repeated contact may dry skin and cause irritation.</td>
</tr>
<tr>
<td>Eye contact</td>
<td>Causes serious eye irritation.</td>
</tr>
<tr>
<td>Ingestion</td>
<td>May cause discomfort if swallowed. Expected to be a low ingestion hazard.</td>
</tr>
</tbody>
</table>

Symptoms related to the physical, chemical and toxicological characteristics
Headache. May cause drowsiness and dizziness. Nausea, vomiting. Severe eye irritation. Symptoms may include stinging, tearing, redness, swelling, and blurred vision.

Information on toxicological effects

Acute toxicity
Narcotic effects.

Components

<table>
<thead>
<tr>
<th>Species</th>
<th>Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-Pentanone (CAS 107-87-9)</td>
<td></td>
</tr>
<tr>
<td>Acute Dermal LD50</td>
<td>Rabbit 6500 mg/kg</td>
</tr>
<tr>
<td>Acetone (CAS 67-64-1)</td>
<td></td>
</tr>
<tr>
<td>Acute Dermal LD50</td>
<td>Rabbit 20 ml/kg</td>
</tr>
<tr>
<td>Inhalation LC50</td>
<td>Rat 50 mg/l, 8 Hours</td>
</tr>
<tr>
<td>Oral LD50</td>
<td>Rat 5800 mg/kg</td>
</tr>
</tbody>
</table>

Skin corrosion/irritation
Prolonged skin contact may cause temporary irritation.

Serious eye damage/eye irritation
Causes serious eye irritation.

Respiratory or skin sensitization

Respiratory sensitization
Not a respiratory sensitizer.

Skin sensitization
This product is not expected to cause skin sensitization.

Germ cell mutagenicity
No data available to indicate product or any components present at greater than 0.1% are mutagenic or genotoxic.

Carcinogenicity
This product is not considered to be a carcinogen by IARC, ACGIH, NTP, or OSHA.

OSHA Specifically Regulated Substances (29 CFR 1910.1001-1050)
Not listed.

Reproductive toxicity
This product is not expected to cause reproductive or developmental effects.

Specific target organ toxicity - single exposure
May cause drowsiness and dizziness.

Specific target organ toxicity - repeated exposure
Not classified.

Aspiration hazard
Not an aspiration hazard.

Chronic effects
Prolonged inhalation may be harmful.
12. Ecological information

Ecotoxicity

The product is not classified as environmentally hazardous. However, this does not exclude the possibility that large or frequent spills can have a harmful or damaging effect on the environment.

<table>
<thead>
<tr>
<th>Components</th>
<th>Species</th>
<th>Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetone (CAS 67-64-1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Aquatic</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fish</td>
<td>LC50</td>
<td>Fathead minnow (Pimephales promelas) &gt; 100 mg/l, 96 hours</td>
</tr>
</tbody>
</table>

Persistence and degradability

No data is available on the degradability of this product.

Bioaccumulative potential

<table>
<thead>
<tr>
<th>Partition coefficient n-octanol / water (log Kow)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2-Pentanone (CAS 107-87-9)</td>
</tr>
<tr>
<td>Acetone (CAS 67-64-1)</td>
</tr>
</tbody>
</table>

Mobility in soil

The product is partly miscible with water and may spread in the aquatic environment.

Other adverse effects

None known.

13. Disposal considerations

Disposal instructions

Collect and reclaim or dispose in sealed containers at licensed waste disposal site. Dispose of contents/container in accordance with local/regional/national/international regulations.

Local disposal regulations

Dispose in accordance with all applicable regulations.

Hazardous waste code

D001: Waste Flammable material with a flash point <140°F

The waste code should be assigned in discussion between the user, the producer and the waste disposal company.

Waste from residues / unused products

Dispose of in accordance with local regulations. Empty containers or liners may retain some product residues. This material and its container must be disposed of in a safe manner (see: Disposal instructions).

Contaminated packaging

Since emptied containers may retain product residue, follow label warnings even after container is emptied. Empty containers should be taken to an approved waste handling site for recycling or disposal.

14. Transport information

DOT

<table>
<thead>
<tr>
<th>UN number</th>
<th>UN1210</th>
</tr>
</thead>
<tbody>
<tr>
<td>UN proper shipping name</td>
<td>Printing ink, flammable</td>
</tr>
<tr>
<td>Transport hazard class(es)</td>
<td>3</td>
</tr>
<tr>
<td>Class</td>
<td>3</td>
</tr>
<tr>
<td>Subsidiary risk</td>
<td>-</td>
</tr>
<tr>
<td>Label(s)</td>
<td>3</td>
</tr>
<tr>
<td>Packing group</td>
<td>II</td>
</tr>
<tr>
<td>Special precautions for user</td>
<td>Read safety instructions, SDS and emergency procedures before handling.</td>
</tr>
<tr>
<td>Special provisions</td>
<td>149, IB2, T4, TP1, TP8</td>
</tr>
<tr>
<td>Packaging exceptions</td>
<td>150</td>
</tr>
<tr>
<td>Packaging non bulk</td>
<td>173</td>
</tr>
<tr>
<td>Packaging bulk</td>
<td>242</td>
</tr>
</tbody>
</table>

IATA

<table>
<thead>
<tr>
<th>UN number</th>
<th>UN1210</th>
</tr>
</thead>
<tbody>
<tr>
<td>UN proper shipping name</td>
<td>Printing ink flammable</td>
</tr>
<tr>
<td>Transport hazard class(es)</td>
<td>3</td>
</tr>
<tr>
<td>Class</td>
<td>3</td>
</tr>
<tr>
<td>Subsidiary risk</td>
<td>-</td>
</tr>
<tr>
<td>Packing group</td>
<td>II</td>
</tr>
<tr>
<td>Environmental hazards</td>
<td>No.</td>
</tr>
<tr>
<td>ERG Code</td>
<td>3L</td>
</tr>
<tr>
<td>Special precautions for user</td>
<td>Read safety instructions, SDS and emergency procedures before handling.</td>
</tr>
</tbody>
</table>

IMDG

<table>
<thead>
<tr>
<th>UN number</th>
<th>UN1210</th>
</tr>
</thead>
<tbody>
<tr>
<td>UN proper shipping name</td>
<td>PRINTING INK flammable</td>
</tr>
<tr>
<td>Transport hazard class(es)</td>
<td>3</td>
</tr>
</tbody>
</table>

Acetone Black Low VOC (All Colors) SDS US

Version #: 01  Revision date: -  Issue date: 21-May-2015
Subsidiary risk -
Packing group II
Environmental hazards
  Marine pollutant No.
EmS F-E, S-D
Special precautions for user
  Read safety instructions, SDS and emergency procedures before handling.
Transport in bulk according to Annex II of MARPOL 73/78 and the IBC Code

15. Regulatory information

US federal regulations
This product is a "Hazardous Chemical" as defined by the OSHA Hazard Communication Standard, 29 CFR 1910.1200.
One or more components are not listed on TSCA.

TSCA Section 12(b) Export Notification (40 CFR 707, Subpart D)
  Not regulated.
OSHA Specifically Regulated Substances (29 CFR 1910.1001-1050)
  Not listed.
CERCLA Hazardous Substance List (40 CFR 302.4)
  2-Pentanone (CAS 107-87-9) LISTED
  Acetone (CAS 67-64-1) LISTED

Superfund Amendments and Reauthorization Act of 1986 (SARA)
Hazard categories
  Immediate Hazard - Yes
  Delayed Hazard - No
  Fire Hazard - Yes
  Pressure Hazard - No
  Reactivity Hazard - No

SARA 302 Extremely hazardous substance
  Not listed.
SARA 311/312 Hazardous chemical
  Yes
SARA 313 (TRI reporting)
  Not regulated.

Other federal regulations
Clean Air Act (CAA) Section 112 Hazardous Air Pollutants (HAPs) List
  Not regulated.
Clean Air Act (CAA) Section 112(r) Accidental Release Prevention (40 CFR 68.130)
  Not regulated.
Safe Drinking Water Act (SDWA)
  Not regulated.

Drug Enforcement Administration (DEA). List 2, Essential Chemicals (21 CFR 1310.02(b) and 1310.04(f)(2) and Chemical Code Number
  Acetone (CAS 67-64-1) 6532
Drug Enforcement Administration (DEA). List 1 & 2 Exempt Chemical Mixtures (21 CFR 1310.12(c))
  Acetone (CAS 67-64-1) 35%WV
DEA Exempt Chemical Mixtures Code Number
  Acetone (CAS 67-64-1) 6532

US state regulations
US. Massachusetts RTK - Substance List
  2-Pentanone (CAS 107-87-9)
  Acetone (CAS 67-64-1)
US. New Jersey Worker and Community Right-to-Know Act
  Acetone (CAS 67-64-1)
US. Pennsylvania Worker and Community Right-to-Know Law
  2-Pentanone (CAS 107-87-9)
  Acetone (CAS 67-64-1)
US. Rhode Island RTK
Acetone (CAS 67-64-1)

US. California Proposition 65
WARNING: This product contains a chemical known to the State of California to cause cancer and birth defects or other reproductive harm.

US - California Proposition 65 - Carcinogens & Reproductive Toxicity (CRT): Listed substance
Ethylbenzene (CAS 100-41-4)

International Inventories

<table>
<thead>
<tr>
<th>Country(s) or region</th>
<th>Inventory name</th>
<th>On inventory (yes/no)*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>Australian Inventory of Chemical Substances (AICS)</td>
<td>No</td>
</tr>
<tr>
<td>Canada</td>
<td>Domestic Substances List (DSL)</td>
<td>No</td>
</tr>
<tr>
<td>Canada</td>
<td>Non-Domestic Substances List (NDSL)</td>
<td>Yes</td>
</tr>
<tr>
<td>China</td>
<td>Inventory of Existing Chemical Substances in China (IECSC)</td>
<td>Yes</td>
</tr>
<tr>
<td>Europe</td>
<td>European Inventory of Existing Commercial Chemical Substances (EINECS)</td>
<td>No</td>
</tr>
<tr>
<td>Europe</td>
<td>European List of Notified Chemical Substances (ELINCS)</td>
<td>No</td>
</tr>
<tr>
<td>Japan</td>
<td>Inventory of Existing and New Chemical Substances (ENCS)</td>
<td>No</td>
</tr>
<tr>
<td>Korea</td>
<td>Existing Chemicals List (ECL)</td>
<td>No</td>
</tr>
<tr>
<td>New Zealand</td>
<td>New Zealand Inventory</td>
<td>No</td>
</tr>
<tr>
<td>Philippines</td>
<td>Philippine Inventory of Chemicals and Chemical Substances (PICCS)</td>
<td>No</td>
</tr>
<tr>
<td>United States &amp; Puerto Rico</td>
<td>Toxic Substances Control Act (TSCA) Inventory</td>
<td>No</td>
</tr>
</tbody>
</table>

*A “Yes” indicates this product complies with the inventory requirements administered by the governing country(s).
A “No” indicates that one or more components of the product are not listed or exempt from listing on the inventory administered by the governing country(s).

16. Other information, including date of preparation or last revision

| Issue date  | 21-May-2015 |
| Revision date | -          |
| Version #   | 01         |

HMIS® ratings
- Health: 2
- Flammability: 3
- Physical hazard: 0

NFPA ratings

Disclaimer
Pannier Corp. cannot anticipate all conditions under which this information and its product, or the products of other manufacturers in combination with its product, may be used. It is the user’s responsibility to ensure safe conditions for handling, storage and disposal of the product, and to assume liability for loss, injury, damage or expense due to improper use. The information in the sheet was written based on the best knowledge and experience currently available.