

Kildrummy Consulting

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To: Volta Belting Technology Ltd.
P.O.B 6346
Karmiel 21651
Israel

Date: September 4, 2013

Re: Approval of Volta FHW Belting

The proprietary composition of Volta FHW Belting has been reviewed for use in tobacco processing. Volta FHW Belting, manufactured by Volta Belting Technology Ltd. (Karmiel, Israel) is approved for use as conveyor belting for tobacco processing. This conveyor belt has not been reviewed for use in very high temperature (>300 degrees) applications.

The proprietary toxicity and regulatory assessment of this material is on file with Carolyn Rahn Harris.

Respectfully submitted,



Carolyn Rahn Harris, M.S.
Diplomate, American Board of Toxicology