NIAGARA PHARMACEUTICALS INC.

Niagara Pharmaceuticals Inc. Eyewash-Non-requirement for MSDS and SDS

In Canada

As per Canadian Centre for Occupational Health and Safety, every material that is controlled by WHMIS must have an accompanying MSDS that is specific to each individual product.

Niagara Pharmaceuticals Inc. has determined that the Eyewash is not controlled by WHMIS as none of the ingredients (raw materials) used in the Eyewash are hazardous. The active ingredient of the Eyewash is 98.3% Purified Water which is non-hazardous. Hence the requirement for MSDS and SDS does **not apply** to Niagara Pharmaceuticals Inc. Eyewash.

In US

As per Occupational Safety and Health Administration(OSHA), the Hazard Communication Standard(HCS)29 CFR section 1910.1200 (g)(8) requires that "the employer shall maintain in the workplace copies of the required MSDS s for each hazardous chemical and shall ensure that they are readily accessible during each work shift to the employees when they are in their work area(s)"

Furthermore as per FED-STD-313(Material Safety Data, Transportation Data and Disposal Data for Hazardous Materials furnished to Government Activities) definitions for hazardous chemical, none of the ingredients of Eyewash or the Eyewash falls into those categories.

As is clear from the standards listed above, SDS or MSDS are only required to communicate the hazards of hazardous chemical products.

Niagara Pharmaceuticals Inc. has determined that the Eyewash is not controlled by OSHA or FED –STD-313 as none of the ingredients (raw materials) used in the Eyewash are hazardous. The active ingredient of the Eyewash is 98.3% Purified Water which is non-hazardous. Hence the requirement for MSDS and SDS does **not apply** to Niagara Pharmaceuticals Inc. Eyewash.

Consequently no MSDS or SDS will be created for Niagara Pharmaceuticals Inc. Eyewash.

Signed by: KeisaSamis

QA Manager-Niagara Pharmaceuticals Inc.

Date: May 20, 2014