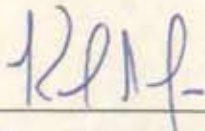


Certificate
of FDA / IMS Compliance
2010-11

This is to certify that

NYCO Flexible Packaging GmbH

located in Kirchberg, Switzerland has been audited by HAROLD WAINESS & ASSOCIATES and found to comply with the FDA Standards for Single-Service Containers & Closures for Milk Products



Kenneth Anderson, President
Harold Wainess & Associates, Inc.



29 May 2010

Audit Date