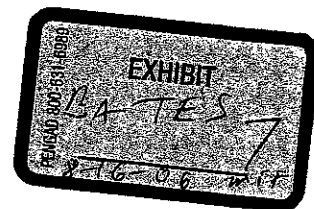


December 5, 2005

**IFF Implementation of FEMA Labeling Recommendations  
Q&A**



**Why is IFF implementing this new labeling?**

IFF is committed to the health and safety of our employees, our customers, and consumers. Implementing the FEMA-recommended labeling will further enhance our existing communication to our customers about the safe use of our products

**Why has FEMA recommended this labeling?**

FEMA has an ongoing respiratory safety program to assist the flavor industry in maintaining safe workplaces. Its report "Respiratory Health and Safety in the Flavor Manufacturing Workplace" is part of this program. The report provides excellent information regarding respiratory safety in the workplace, not only for flavor substances, but for any chemical used in the workplace.

**Are these labeling changes mandatory? Is there any legislation mandating these changes?**

No. IFF believes it is in the best interest of our Company and our customers to implement these labeling changes, which will further enhance our existing communication to our customers about the safe use of IFF products.

**FEMA is a U.S. trade association. Why is IFF implementing the changes globally?**

IFF believes that these changes will assist all our customers in their efforts to maintain a safe work environment. As such, we have decided to implement them globally.

**Are the changes the result of a safety issue?**

No. All IFF products are safe when properly used in the workplace and according to the instructions provided in the accompanying Material Safety Data Sheet

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(MSDS). The changes to the product container shipping label and accompanying MSDSs are to further enhance our existing communication to our customers.

**How will my business be affected?**

There should be limited impact since our customers should have hazard communication programs established and this information being provided is similar to any new or additional information provided for any chemical used in the workplace.

**When can I expect to see the changes in the labels and MSDSs?**

The changes will occur starting on or about December 19, 2005 using a phased approach, beginning with IFF's locations in the United States first, then Latin America and India and followed by all of the European and Asia Pacific locations. **Full global implementation is expected to be complete by Q1 2006.**

**Will my product change in any way?**

No. Only the labeling of your product and accompanying MSDS will change.

**What if I do not want the new warnings added to the labels on my packages?**

IFF has taken the decision to implement the changes to the product container labels and accompanying MSDSs globally because we believe that these changes will assist all our customers in their efforts to maintain a safe work environment.

**What should I tell my employees who may be concerned for their health and safety when they see these labels?**

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All IFF products are safe when used according to the instructions provided in the accompanying Material Safety Data Sheet (MSDS).

**Are these changes the result of the lawsuits popcorn plant workers have filed against IFF in the U.S.?**

IFF is committed to the health and safety of our employees, our customers, and consumers. We are implementing the FEMA labeling recommendations because they will further enhance our existing communication to our customers about the safe use of IFF products.

**Will other flavor companies be implementing the FEMA labeling? [or Why aren't other flavor companies implementing the FEMA labeling?]**

We cannot speak for other companies. Each company must make its own decision regarding implementation of the FEMA recommendations. IFF believes it is in the best interest of our Company and our customers to implement these labeling changes, which will further enhance our existing communication to our customers about the safe use of IFF products and assist those customers in their own efforts to maintain a safe work environment.

**Why has FEMA identified the 34 materials as "high priority"?**

The 34 high priority materials are substances that have a high vapor pressure and irritant properties sufficient to result in a respiratory hazard when inhaled at high concentrations during certain food and flavor manufacturing and handling processes. As an additional safety precaution, FEMA recommends additional labeling of all products containing one or more of these 34 materials, intentionally added, at greater than or equal to 1.0%.

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**Will the 34 materials FEMA has classified as "high priority" be subject to further regulation?**

At this time, IFF is not aware of any government efforts to further regulate the 34 high priority materials.