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February 15, 2008

Air Resources Board
1001 I Street
Sacramento, CA 95814

Re: IBM Comments on Modified Final Proposed Version of the Airborne Toxic Control Measure (ATCM) to Reduce Formaldehyde Emissions from Composite Wood Products

Dear Sir or Madame:

Following are comments from IBM on the modified final proposed version of the Airborne Toxic Control Measure (ATCM) to Reduce Formaldehyde Emissions from Composite Wood Products. While IBM is not a manufacturer of composite wood products, we do use and ship products around the world using pallets and crates that may be manufactured with composite wood products. In addition, we may import products, parts, and components manufactured by others that are packaged in crates or distributed using wood pallets. While IBM supports the goals of the ATCM to reduce formaldehyde emissions, we believe that the application of the requirements to pallets and crates used for transportation and distribution of products will be extremely burdensome on manufacturers, distributors, and importers using these materials to ship their products and may be unnecessarily conservative given the expected use and exposures related to these materials.

As you may know, pallets and crates are often manufactured using composite wood products. While not considered part of the final products being distributed, pallets and crates are a critical element of the distribution process and allow products to be shipped efficiently and safely around the world. Pallets and crates may be reused many times, making it difficult if not impossible to track their original manufacturer (fabricator). In addition, products may be re-palletized in the distribution process, making it virtually impossible for distributors and importers to determine compliance with the new proposed ATCM requirements.

Unlike most consumer products and household building materials to which this ATCM appears targeted, pallets and crates used in packaging applications do not become a permanent part of indoor environments where the products they are used to protect are used. In most cases, they are quickly discarded or reused after receiving. As such, we do not believe that potential emissions from these materials contribute significantly to a person's total daily exposures, and request that they be exempted from the ATCM requirements.

Sincerely,

Timothy M. Mann
Manager, Product and Process Stewardship
Corporate Environmental Affairs