1. PRODUCT AND COMPANY IDENTIFICATION

Product Name: ELECTROSTATIC ALKYD SEMI-GLOSS ENAMEL TINT BASE
Product Code: V260-86
Alternate Product Code: V26086
Product Class: SOLVENT THINNED PAINT
Color: All
Recommended use: Industrial paint
Restrictions on use: No information available

Manufacturer: Benjamin Moore & Co.
101 Paragon Drive
Montvale, NJ 07645
Phone: 1-866-708-9180
corotechcoatings.com

Emergency Telephone:
CHEMTREC (US): 800-424-9300
CHEMTREC (outside US): (703)-527-3887

2. HAZARDS IDENTIFICATION

Classification
This chemical is considered hazardous by the 2012 OSHA Hazard Communication Standard (29 CFR 1910.1200)

<table>
<thead>
<tr>
<th>Hazard</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skin corrosion/irritation</td>
<td>Category 2</td>
</tr>
<tr>
<td>Serious eye damage/eye irritation</td>
<td>Category 2A</td>
</tr>
<tr>
<td>Skin sensitization</td>
<td>Category 1</td>
</tr>
<tr>
<td>Carcinogenicity</td>
<td>Category 2</td>
</tr>
<tr>
<td>Specific target organ toxicity (repeated exposure)</td>
<td>Category 2</td>
</tr>
<tr>
<td>Aspiration toxicity</td>
<td>Category 1</td>
</tr>
<tr>
<td>Flammable liquids</td>
<td>Category 2</td>
</tr>
</tbody>
</table>

Label elements

Danger

Hazard statements
Causes skin irritation
Causes serious eye irritation
May cause an allergic skin reaction
Suspected of causing cancer
May cause damage to organs through prolonged or repeated exposure
May be fatal if swallowed and enters airways
Highly flammable liquid and vapor

Precautionary Statements - Prevention
Obtain special instructions before use
Do not handle until all safety precautions have been read and understood
Use personal protective equipment as required
Wash face, hands and any exposed skin thoroughly after handling
Contaminated work clothing should not be allowed out of the workplace
Do not breathe dust/fume/gas/mist/vapors/spray
Keep away from heat, hot surfaces, sparks, open flames and other ignition sources. No smoking
Keep container tightly closed
Ground/bond container and receiving equipment
Use explosion-proof electrical/ventilating/lighting/equipment
Use only non-sparking tools
Take precautionary measures against static discharge
Wear protective gloves/protective clothing/eye protection/face protection

Precautionary Statements - Response
IF exposed or concerned: Get medical advice/attention

**Eyes**
IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing
If eye irritation persists: Get medical advice/attention

**Skin**
If skin irritation or rash occurs: Get medical advice/attention
IF ON SKIN (or hair): Remove/Take off immediately all contaminated clothing. Rinse skin with water/shower
Wash contaminated clothing before reuse

**Ingestion**
IF SWALLOWED: Immediately call a POISON CENTER or doctor/physician
Do NOT induce vomiting

**Fire**
In case of fire: Use CO2, dry chemical, or foam for extinction

Precautionary Statements - Storage
Store locked up
Store in a well-ventilated place. Keep cool

Precautionary Statements - Disposal
Dispose of contents/container to an approved waste disposal plant

Hazards not otherwise classified (HNOC)
Rags, steel wool or waste soaked with this product may spontaneously catch fire if improperly discarded

Other information
No information available

### 3. COMPOSITION INFORMATION ON COMPONENTS

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>CAS No.</th>
<th>Weight-%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Titanium dioxide</td>
<td>13463-67-7</td>
<td>25</td>
</tr>
<tr>
<td>Limestone</td>
<td>1317-65-3</td>
<td>20</td>
</tr>
<tr>
<td>Xylene</td>
<td>1330-20-7</td>
<td>15</td>
</tr>
<tr>
<td>t-Butyl acetate</td>
<td>540-88-5</td>
<td>15</td>
</tr>
<tr>
<td>2-Pentanone</td>
<td>107-87-9</td>
<td>10</td>
</tr>
<tr>
<td>Ethyl benzene</td>
<td>100-41-4</td>
<td>5</td>
</tr>
<tr>
<td>Silica, amorphous</td>
<td>7631-86-9</td>
<td>5</td>
</tr>
<tr>
<td>Methyl ethyl ketoxime</td>
<td>96-29-7</td>
<td>0.5</td>
</tr>
</tbody>
</table>

### 4. FIRST AID MEASURES

**Description of first aid measures**

**General Advice**
If symptoms persist, call a physician. Show this safety data sheet to the doctor in attendance.

**Eye Contact**
Immediately flush with plenty of water. After initial flushing, remove any contact lenses and continue flushing for at least 15 minutes. Keep eye wide open while rinsing. If symptoms persist, call a physician.

**Skin Contact**
Wash off immediately with soap and plenty of water while removing all contaminated clothes and shoes. If skin irritation persists, call a physician. Wash clothing before reuse. Destroy contaminated articles such as shoes.

**Inhalation**
Move to fresh air. If symptoms persist, call a physician.
If not breathing, give artificial respiration. Call a physician immediately.

**Ingestion**
Clean mouth with water and afterwards drink plenty of water. Do not induce vomiting without medical advice. Never give anything by mouth to an unconscious person. Consult a physician.

**Protection Of First-Aiders**
Use personal protective equipment.

**Most Important Symptoms/Effects**
May cause allergic skin reaction.

**Notes To Physician**
Treat symptomatically.

### 5. FIRE-FIGHTING MEASURES

**Flammable Properties**
Vapors may travel considerable distance to a source of ignition and flash back. Vapors may cause flash fire.
Suitable Extinguishing Media
Foam, dry powder or water. Use extinguishing measures that are appropriate to local circumstances and the surrounding environment.

Protective Equipment And Precautions For Firefighters
As in any fire, wear self-contained breathing apparatus pressure-demand, MSHA/NIOSH (approved or equivalent) and full protective gear.

Hazardous combustion products
Burning may result in carbon dioxide, carbon monoxide and other combustion products of varying composition which may be toxic and/or irritating.

Specific Hazards Arising From The Chemical
Flammable. Flash back possible over considerable distance. Keep product and empty container away from heat and sources of ignition. Closed containers may rupture if exposed to fire or extreme heat. Thermal decomposition can lead to release of irritating gases and vapors.

Sensitivity To Mechanical Impact
No

Sensitivity To Static Discharge
Yes

Flash Point Data
Flash Point (°F) 40
Flash Point (°C) 4
Method PMCC

Flammability Limits In Air
Lower flammability limit: Not available
Upper flammability limit: Not available

NFPA
Health: 2
Flammability: 3
Instability: 0
Special: Not Applicable

NFPA Legend
0 - Not Hazardous
1 - Slightly
2 - Moderate
3 - High
4 - Severe

The ratings assigned are only suggested ratings, the contractor/employer has ultimate responsibilities for NFPA ratings where this system is used.

Additional information regarding the NFPA rating system is available from the National Fire Protection Agency (NFPA) at www.nfpa.org.

6. ACCIDENTAL RELEASE MEASURES

Personal Precautions
Remove all sources of ignition. Take precautions to prevent flashback. Ground and bond all containers and handling equipment. Take precautionary measures against static discharges. Ensure adequate ventilation. Avoid contact with skin, eyes and clothing. Use personal protective equipment.
Other Information
Prevent further leakage or spillage if safe to do so. Do not allow material to contaminate ground water system. Prevent product from entering drains. Do not flush into surface water or sanitary sewer system. Local authorities should be advised if significant spillages cannot be contained.

Environmental precautions
See Section 12 for additional Ecological Information.

Methods for Cleaning Up
Dam up. Soak up with inert absorbent material. Use a non-sparking or explosion proof means to transfer material to a sealed, appropriate container for disposal. Clean contaminated surface thoroughly.

7. HANDLING AND STORAGE

Handling
Avoid contact with skin, eyes and clothing. Wear personal protective equipment. Do not breathe vapors or spray mist. Use only in ventilated areas. Prevent vapor build-up by providing adequate ventilation during and after use.

Take precautionary measures against static discharges. To avoid ignition of vapors by static electricity discharge, all metal parts of the equipment must be grounded. Keep away from heat, sparks and flame. Do not smoke. Extinguish all flames and pilot lights, and turn off stoves, heaters, electric motors and other sources of ignition during use and until all vapors are gone. Ignition and/or flash back may occur.

Storage

DANGER - Rags, steel wool or waste soaked with this product may spontaneously catch fire if improperly discarded. Immediately after use, place rags, steel wool or waste in a sealed water-filled metal container.

Incompatible Materials
Incompatible with strong acids and bases and strong oxidizing agents.

Technical measures/Precautions
Ensure adequate ventilation. Use only where airflow will keep vapors from building up in or near the work area in adjoining rooms. Comply with all national, state, and local codes pertaining to the storage, handling, dispensing and disposal of flammable liquids.

Dissipate static electricity during transfer by grounding and bonding containers and equipment before transferring material. All equipment should be non-sparking and explosion proof. Use explosion proof electrical equipment for ventilation, lighting and material handling.

8. EXPOSURE CONTROLS/PERSONAL PROTECTION

Exposure Limits

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>ACGIH TLV</th>
<th>OSHA PEL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Titanium dioxide</td>
<td>10 mg/m³ - TWA</td>
<td>15 mg/m³ - TWA</td>
</tr>
<tr>
<td>Limestone</td>
<td>N/E</td>
<td>15 mg/m³ - TWA</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5 mg/m³ - TWA</td>
</tr>
</tbody>
</table>
### Appropriate engineering controls

**Engineering Measures**
Ensure adequate ventilation, especially in confined areas.

**Personal Protective Equipment**

- **Eye/Face Protection**: Safety glasses with side-shields.
- **Skin Protection**: Long sleeved clothing. Protective gloves.
- **Respiratory Protection**: Use only with adequate ventilation. In operations where exposure limits are exceeded, use a NIOSH approved respirator that has been selected by a technically qualified person for the specific work conditions. When spraying the product or applying in confined areas, wear a NIOSH approved respirator specified for paint spray or organic vapors.

**Hygiene Measures**
Avoid contact with skin, eyes and clothing. Remove and wash contaminated clothing before re-use. Wash thoroughly after handling.

### 9. PHYSICAL AND CHEMICAL PROPERTIES

<table>
<thead>
<tr>
<th>Property</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appearance</td>
<td>liquid</td>
</tr>
<tr>
<td>Odor</td>
<td>solvent</td>
</tr>
<tr>
<td>Odor Threshold</td>
<td>No information available</td>
</tr>
<tr>
<td>Density (lbs/gal)</td>
<td>11.1 - 11.2</td>
</tr>
<tr>
<td>Specific Gravity</td>
<td>1.33 - 1.35</td>
</tr>
<tr>
<td>pH</td>
<td>No information available</td>
</tr>
<tr>
<td>Viscosity (cps)</td>
<td>No information available</td>
</tr>
<tr>
<td>Solubility(ies)</td>
<td>No information available</td>
</tr>
<tr>
<td>Water solubility</td>
<td>No information available</td>
</tr>
<tr>
<td>Evaporation Rate</td>
<td>No information available</td>
</tr>
<tr>
<td>Vapor pressure @20 °C (kPa)</td>
<td>No information available</td>
</tr>
<tr>
<td>Vapor density</td>
<td>No information available</td>
</tr>
<tr>
<td>Wt. % Solids</td>
<td>60 - 70</td>
</tr>
<tr>
<td>Vol. % Solids</td>
<td>40 - 50</td>
</tr>
<tr>
<td>Wt. % Volatiles</td>
<td>30 - 40</td>
</tr>
<tr>
<td>Vol. % Volatiles</td>
<td>50 - 60</td>
</tr>
<tr>
<td>VOC Regulatory Limit (g/L)</td>
<td>&lt; 400</td>
</tr>
<tr>
<td>Boiling Point (°F)</td>
<td>208</td>
</tr>
<tr>
<td>Boiling Point (°C)</td>
<td>98</td>
</tr>
</tbody>
</table>
10. STABILITY AND REACTIVITY

Reactivity
No data available

Chemical Stability
Stable under normal conditions. Hazardous polymerisation does not occur.

Conditions to avoid
Keep away from open flames, hot surfaces, static electricity and sources of ignition. Sparks. Elevated temperature.

Incompatible Materials
Incompatible with strong acids and bases and strong oxidizing agents.

Hazardous Decomposition Products
Thermal decomposition can lead to release of irritating gases and vapors.

Possibility of hazardous reactions
None under normal conditions of use.

11. TOXICOLOGICAL INFORMATION

Product Information

Information on likely routes of exposure

Principal Routes of Exposure
Eye contact, skin contact and inhalation.

Acute Toxicity

Product Information
Repeated or prolonged exposure to organic solvents may lead to permanent brain and nervous system damage. Intentional misuse by deliberately concentrating and inhaling vapors may be harmful or fatal.

Symptoms related to the physical, chemical and toxicological characteristics

Symptoms
No information available

Delayed and immediate effects as well as chronic effects from short and long-term exposure
Eye contact
Contact with eyes may cause irritation.

Skin contact
May cause skin irritation and/or dermatitis. Prolonged skin contact may defat the skin and produce dermatitis.

Ingestion
Harmful if swallowed. Ingestion may cause irritation to mucous membranes. Small amounts of this product aspirated into the respiratory system during ingestion or vomiting may cause mild to severe pulmonary injury, possibly progressing to death.

Inhalation
Harmful by inhalation. High vapor/aerosol concentrations are irritating to the eyes, nose, throat and lungs and may cause headaches, dizziness, drowsiness, unconsciousness, and other central nervous system effects.

Sensitization
May cause an allergic skin reaction

Neurological Effects
No information available.

Mutagenic Effects
No information available.

Reproductive Effects
No information available.

Developmental Effects
No information available.

Target organ effects
No information available.

STOT - repeated exposure
Causes damage to organs through prolonged or repeated exposure.

STOT - single exposure
May cause disorder and damage to the respiratory system.

Other adverse effects
No information available.

Aspiration Hazard
May be harmful if swallowed and enters airways. Small amounts of this product aspirated into the respiratory system during ingestion or vomiting may cause mild to severe pulmonary injury, possibly progressing to death.

Numerical measures of toxicity

The following values are calculated based on chapter 3.1 of the GHS document

<table>
<thead>
<tr>
<th>Component Information</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>ATEmix (oral)</td>
<td>7324 mg/kg</td>
</tr>
<tr>
<td>ATEmix (dermal)</td>
<td>5267 mg/kg</td>
</tr>
<tr>
<td>ATEmix (inhalation-dust/mist)</td>
<td>7.3 mg/L</td>
</tr>
<tr>
<td>ATEmix (inhalation-vapor)</td>
<td>111.7 mg/L</td>
</tr>
</tbody>
</table>

Acute Toxicity

Titanium dioxide
LD50 Oral: > 10000 mg/kg (Rat)

Xylene
LD50 Oral: 4300 mg/kg (Rat)
LD50 Dermal: > 1700 mg/kg (Rabbit)
LC50 Inhalation (Vapor): 5000 ppm (Rat, 4 hr.)

2-Pentanone
LD50 Oral: 1600 mg/kg (Rat)
LD50 Dermal: 6500 mg/kg (Rabbit)

Ethyl benzene
LD50 Oral: mg/kg (Rat)
LD50 Dermal: > mg/kg (Rabbit)
LC50 Inhalation (Vapor): mg/m³ (Rat, 2 hr.)

Silica, amorphous
LD50 Oral: > 5000 mg/kg (Rat)
LD50 Dermal: 2,000 mg/kg (Rabbit)
LC50 Inhalation (Dust): > 2 mg/L

Methyl ethyl ketoxime
LD50 Oral: 930 mg/kg (Rat)
LD50 Dermal: 200 µL/kg (Rabbit)
LC50 Inhalation (Vapor): > 4.8 mg/L (Rat)

Carcinogenicity
The information below indicates whether each agency has listed any ingredient as a carcinogen:

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>IARC</th>
<th>NTP</th>
<th>OSHA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Titanium dioxide</td>
<td>2B - Possible Human Carcinogen</td>
<td></td>
<td>Listed</td>
</tr>
<tr>
<td>Ethyl benzene</td>
<td>2B - Possible Human Carcinogen</td>
<td></td>
<td>Listed</td>
</tr>
</tbody>
</table>

* Although IARC has classified titanium dioxide as possibly carcinogenic to humans (2B), their summary concludes: “No significant exposure to titanium dioxide is thought to occur during the use of products in which titanium dioxide is bound to other materials, such as paint.”

Legend
IARC - International Agency for Research on Cancer
NTP - National Toxicity Program
OSHA - Occupational Safety & Health Administration

12. ECOLOGICAL INFORMATION

Ecotoxicity Effects
The environmental impact of this product has not been fully investigated.

Product Information

Acute Toxicity to Fish
No information available

Acute Toxicity to Aquatic Invertebrates
No information available

Acute Toxicity to Aquatic Plants
No information available

Persistence / Degradability
No information available.

Bioaccumulation
No information available.

Mobility in Environmental Media
No information available.

Ozone
Not applicable

Component Information

Acute Toxicity to Fish
Titanium dioxide
LC50: > 1000 mg/L (Fathead Minnow - 96 hr.)
Xylene
LC50: 13.5 mg/L (Rainbow Trout - 96 hr.)
Ethyl benzene
LC50: 12.1 mg/L (Fathead Minnow - 96 hr.)
Methyl ethyl ketoxime
LC50: 48 mg/L (Bluegill sunfish - 96 hr.)

**Acute Toxicity to Aquatic Invertebrates**

Ethyl benzene
EC50: 1.8 mg/L (Daphnia magna - 48 hr.)
Methyl ethyl ketoxime
EC50: 750 mg/L (Daphnia magna - 48 hr.)

**Acute Toxicity to Aquatic Plants**

Ethyl benzene
EC50: 4.6 mg/L (Green algae (Scenedesmus subspicatus), 72 hrs.)

---

### 13. DISPOSAL CONSIDERATIONS

**Waste Disposal Method**
Dispose of in accordance with federal, state, and local regulations. Local requirements may vary, consult your sanitation department or state-designated environmental protection agency for more disposal options.

**Empty Container Warning**
Emptied containers may retain product residue. Follow label warnings even after container is emptied. Residual vapors may explode on ignition.

### 14. TRANSPORT INFORMATION

**DOT**
- **Proper Shipping Name**: PAINT
- **Hazard class**: 3
- **UN-No.**: UN1263
- **Packing Group**: II
- **Description**: UN1263, PAINT, 3, II

**ICAO / IATA**
Contact the preparer for further information.

**IMDG / IMO**
Contact the preparer for further information.

### 15. REGULATORY INFORMATION

**International Inventories**
- **TSCA: United States**: Yes - All components are listed or exempt.
- **DSL: Canada**: Yes - All components are listed or exempt.
Federal Regulations

SARA 311/312 hazardous categorization
- Acute health hazard: Yes
- Chronic Health Hazard: Yes
- Fire hazard: Yes
- Sudden release of pressure hazard: No
- Reactive Hazard: No

SARA 313
Section 313 of Title III of the Superfund Amendments and Reauthorization Act of 1986 (SARA). This product contains a chemical or chemicals which are subject to the reporting requirements of the Act and Title 40 of the Code of Federal Regulations, Part 372:

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>CAS No.</th>
<th>Weight-%</th>
<th>CERCLA/SARA 313 (de minimis concentration)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Xylene</td>
<td>1330-20-7</td>
<td>15</td>
<td>1.0</td>
</tr>
<tr>
<td>Ethyl benzene</td>
<td>100-41-4</td>
<td>5</td>
<td>0.1</td>
</tr>
</tbody>
</table>

Clean Air Act, Section 112 Hazardous Air Pollutants (HAPs) (see 40 CFR 61)
This product contains the following HAPs:

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>CAS No.</th>
<th>Weight-%</th>
<th>Hazardous Air Pollutant (HAP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Xylene</td>
<td>1330-20-7</td>
<td>15</td>
<td>Listed</td>
</tr>
<tr>
<td>Ethyl benzene</td>
<td>100-41-4</td>
<td>5</td>
<td>Listed</td>
</tr>
</tbody>
</table>

US State Regulations

California Proposition 65

⚠️ WARNING: Cancer and Reproductive Harm–  www.P65warnings.ca.gov

State Right-to-Know

<table>
<thead>
<tr>
<th>Chemical name</th>
<th>Massachusetts</th>
<th>New Jersey</th>
<th>Pennsylvania</th>
</tr>
</thead>
<tbody>
<tr>
<td>Titanium dioxide</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Limestone</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Xylene</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>t-Butyl acetate</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>2-Pentanone</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Ethyl benzene</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Silica, amorphous</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>2-Butoxyethanol</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>

Legend
X - Listed
16. OTHER INFORMATION

<table>
<thead>
<tr>
<th>HMIS</th>
<th>Health</th>
<th>Flammability</th>
<th>Reactivity</th>
<th>PPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2*</td>
<td>3</td>
<td>0</td>
<td>-</td>
</tr>
</tbody>
</table>

HMIS Legend

0 - Minimal Hazard  
1 - Slight Hazard  
2 - Moderate Hazard  
3 - Serious Hazard  
4 - Severe Hazard  
* - Chronic Hazard  
X - Consult your supervisor or S.O.P. for "Special" handling instructions.

Caution: HMIS® ratings are based on a 0-4 rating scale, with 0 representing minimal hazards or risks, and 4 representing significant hazards or risks. Although HMIS® ratings are not required on MSDSs under 29 CFR 1910.1200, the preparer, has chosen to provide them. HMIS® ratings are to be used only in conjunction with a fully implemented HMIS® program by workers who have received appropriate HMIS® training. HMIS® is a registered trade and service mark of the NPCA. HMIS® materials may be purchased exclusively from J. J. Keller (800) 327-6868.

WARNING! If you scrape, sand, or remove old paint, you may release lead dust. LEAD IS TOXIC. EXPOSURE TO LEAD DUST CAN CAUSE SERIOUS ILLNESS, SUCH AS BRAIN DAMAGE, ESPECIALLY IN CHILDREN. PREGNANT WOMEN SHOULD ALSO AVOID EXPOSURE. Clean up carefully with a HEPA vacuum and a wet mop. Before you start, find out how to protect yourself and your family by contacting the National Lead Information Hotline at 1-800-424-LEAD or log on to www.epa.gov/lead.

Prepared By  
Product Stewardship Department  
Benjamin Moore & Co.  
101 Paragon Drive  
Montvale, NJ 07645  
800-225-5554

Revision Date: 24-Jul-2018
Revision Summary: Not available

Disclaimer

The information contained herein is presented in good faith and believed to be accurate as of the effective date shown above. This information is furnished without warranty of any kind. Employers should use this information only as a supplement to other information gathered by them and must make independent determination of suitability and completeness of information from all sources to assure proper use of these materials and the safety and health of employees. Any use of this data and information must be determined by the user to be in accordance with applicable federal, provincial, and local laws and regulations.

END OF SAFETY DATA SHEET