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September 17, 2012

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Dear Surgeon,

Epiflex is a cell-free dermis allograft that is manufactured in Berlin, Germany by the German Institute for Cell and Tissue Replacement (DIZG). Epiflex is approved for the following indication: "Replacement of insufficient or lost soft tissue".

DermaMatrix and FlexHD are also dermis allografts. These are manufactured in the USA by the Musculoskeletal Transplant Foundation (MTF). Both have been used successfully for breast reconstruction following mastectomy and in associated revision procedures. DermaMatrix is lyophilized. FlexHD is preserved in alcohol.

MTF confirms that:

- DermaMatrix and FlexHD have been subjected to comparative testing.
- The results of these tests demonstrate that DermaMatrix and FlexHD have comparable biomechanical properties and clinical results.
- Since Epiflex and DermaMatrix are subjected to equivalent manufacturing processes, it is to be expected that they will show equivalent clinical performance.

Very truly yours,



Mark H. Spilker, Ph.D.
Vice President
Research & Development, QA and Regulatory Affairs

MHS/pt