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KOHLER. JAN 10 2008

January 7, 2008

To: Elizabeth Allan - Executive Director, California Water Environment Association
John Pastore - Executive Director, Southern California Alliance of POTWs
Michelle Pla - Executive Director, Bay Area Clean Water Agencies
Catherine Smith - Executive Director, California Association of Sanitation Agencies
Debbie Webster - Executive Officer, Central Valley Clean Water Association

As the Director of Communications for the Kohler Company, I have received your letter regarding our Class Five flushing performance television commercial.

First, I want to assure you that we never knowingly participate in or encourage advertising that we believe may be damaging to the public at large. In producing this commercial, the items you see being flushed did not go into the sewer system. They were sent directly to a holding tank where we were able to retrieve them.

With regards to your primary concern about the general public, our intent was not to teach people what they could or should flush, but rather to demonstrate the performance capabilities of our toilets. Our message is targeted to an upscale, educated and sophisticated audience. We believe that viewers will recognize the intent of the ad, and would not deliberately reenact what they saw.

The ad you have questioned was designed to use elements of humor and surprise to demonstrate our flushing performance. I assure you that it is not intended to encourage inappropriate behaviors. We believe that our target audience would not view this as an educational message, but rather a creative demonstration of flushing performance.

We have a great deal of respect for the work you do and we appreciate your willingness to share your point of view. We hope that this letter clarifies our intent and our view of the way our target audience will receive the message.

Sincerely,



Keith Koeppen
Kohler Co.

Director - Communications Kitchen & Bath, Interiors & Global Power

cc:

Todd Weber, Kohler Co.
Natalie Black, Kohler Co.