

Creation Date 02-Feb-2010

Revision Date 30-Jan-2024

Revision Number 3

## SECTION 1: IDENTIFICATION OF THE SUBSTANCE/MIXTURE AND OF THE COMPANY/UNDERTAKING

### 1.1. Product identifier

Product Description:	<u>Zinc sulfate heptahydrate, ACS</u>
Cat No. :	<b>33399</b>
Synonyms	zinc vitriol.; White vitriol
Index No	030-006-00-9
CAS No	7446-20-0
Molecular Formula	O4 S Zn . 7 H2 O
REACH registration number	-

### 1.2. Relevant identified uses of the substance or mixture and uses advised against

Recommended Use	Laboratory chemicals.
Uses advised against	No Information available

### 1.3. Details of the supplier of the safety data sheet

Company	Avocado Research Chemicals Ltd. (Part of Thermo Fisher Scientific) Shore Road, Heysham Lancashire, LA3 2XY, United Kingdom Office Tel: +44 (0) 1524 850506 Office Fax: +44 (0) 1524 850608
---------	--

E-mail address	begel.sdsdesk@thermofisher.com
----------------	--------------------------------

### 1.4. Emergency telephone number

For information **US** call: 001-800-227-6701 / **Europe** call: +32 14 57 52 11  
Emergency Number **US**:001-201-796-7100 / **Europe**: +32 14 57 52 99  
**CHEMTREC** Tel. No. **US**:001-800-424-9300 / **Europe**:001-703-527-3887

## SECTION 2: HAZARDS IDENTIFICATION

### 2.1. Classification of the substance or mixture

CLP Classification - According to GB-CLP Regulations UK SI 2019/720 and UK SI 2020/1567

#### Physical hazards

Based on available data, the classification criteria are not met

#### Health hazards

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

Acute oral toxicity  
Serious Eye Damage/Eye Irritation

Category 4 (H302)  
Category 1 (H318)

## **Environmental hazards**

Acute aquatic toxicity  
Chronic aquatic toxicity

Category 1 (H400)  
Category 1 (H410)

Full text of Hazard Statements: see section 16

## **2.2. Label elements**



Signal Word

Danger

## **Hazard Statements**

H302 - Harmful if swallowed  
H318 - Causes serious eye damage  
H410 - Very toxic to aquatic life with long lasting effects

## **Precautionary Statements**

P280 - Wear eye protection/ face protection  
P305 + P351 + P338 - IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing  
P310 - Immediately call a POISON CENTER or doctor/physician  
P273 - Avoid release to the environment  
P301 + P312 - IF SWALLOWED: Call a POISON CENTER or doctor/physician if you feel unwell

## **2.3. Other hazards**

Toxic to terrestrial vertebrates  
This product does not contain any known or suspected endocrine disruptors

## **SECTION 3: COMPOSITION/INFORMATION ON INGREDIENTS**

### **3.1. Substances**

Component	CAS No	EC No	Weight %	CLP Classification - According to GB-CLP Regulations UK SI 2019/720 and UK SI 2020/1567
Zinc sulfate heptahydrate	7446-20-0		100	Acute Tox. 4 (H302) Eye Dam. 1 (H318) Aquatic Acute 1 (H400) Aquatic Chronic 1 (H410)
Zinc sulfate	7733-02-0	EEC No. 231-793-3	-	Acute Tox. 4 (H302) Eye Dam. 1 (H318) Aquatic Acute 1 (H400) Aquatic Chronic 1 (H410)

Component	Specific concentration limits	M-Factor	Component notes
-----------	-------------------------------	----------	-----------------

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

	(SCL's)		
Zinc sulfate heptahydrate	-	1	-
Zinc sulfate	-	1	-

<b>REACH registration number</b>	-
----------------------------------	---

Full text of Hazard Statements: see section 16

## SECTION 4: FIRST AID MEASURES

### 4.1. Description of first aid measures

<b>Eye Contact</b>	Rinse immediately with plenty of water, also under the eyelids, for at least 15 minutes. Immediate medical attention is required.
<b>Skin Contact</b>	Wash off immediately with plenty of water for at least 15 minutes. Get medical attention immediately if symptoms occur.
<b>Ingestion</b>	Do NOT induce vomiting. Call a physician or poison control center immediately.
<b>Inhalation</b>	Remove to fresh air. If breathing is difficult, give oxygen. Get medical attention immediately if symptoms occur.
<b>Self-Protection of the First Aider</b>	Ensure that medical personnel are aware of the material(s) involved, take precautions to protect themselves and prevent spread of contamination.

### 4.2. Most important symptoms and effects, both acute and delayed

Causes eye burns.

### 4.3. Indication of any immediate medical attention and special treatment needed

**Notes to Physician** Treat symptomatically.

## SECTION 5: FIREFIGHTING MEASURES

### 5.1. Extinguishing media

#### **Suitable Extinguishing Media**

Substance is nonflammable; use agent most appropriate to extinguish surrounding fire.

#### **Extinguishing media which must not be used for safety reasons**

No information available.

### 5.2. Special hazards arising from the substance or mixture

Keep product and empty container away from heat and sources of ignition. Containers may explode when heated. Thermal decomposition can lead to release of irritating gases and vapors. Do not allow run-off from fire-fighting to enter drains or water courses.

#### **Hazardous Combustion Products**

Sulfur oxides.

### 5.3. Advice for firefighters

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

## SECTION 6: ACCIDENTAL RELEASE MEASURES

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

## 6.1. Personal precautions, protective equipment and emergency procedures

Use personal protective equipment as required. Ensure adequate ventilation. Avoid dust formation.

## 6.2. Environmental precautions

Do not flush into surface water or sanitary sewer system. Do not allow material to contaminate ground water system. Prevent product from entering drains. Local authorities should be advised if significant spillages cannot be contained.

## 6.3. Methods and material for containment and cleaning up

Avoid dust formation. Sweep up and shovel into suitable containers for disposal.

## 6.4. Reference to other sections

Refer to protective measures listed in Sections 8 and 13.

## SECTION 7: HANDLING AND STORAGE

### 7.1. Precautions for safe handling

Wear personal protective equipment/face protection. Ensure adequate ventilation. Avoid dust formation. Do not breathe dust. Avoid contact with skin, eyes or clothing.

#### **Hygiene Measures**

Handle in accordance with good industrial hygiene and safety practice. Keep away from food, drink and animal feeding stuffs. Do not eat, drink or smoke when using this product. Remove and wash contaminated clothing and gloves, including the inside, before re-use. Wash hands before breaks and after work.

### 7.2. Conditions for safe storage, including any incompatibilities

Keep containers tightly closed in a dry, cool and well-ventilated place.

**Technical Rules for Hazardous Substances (TRGS) 510**      Class 13  
**Storage Class (LGK) (Germany)**

### 7.3. Specific end use(s)

Use in laboratories

## SECTION 8: EXPOSURE CONTROLS/PERSONAL PROTECTION

### 8.1. Control parameters

#### **Exposure limits**

List source(s):

#### **Biological limit values**

This product, as supplied, does not contain any hazardous materials with biological limits established by the region specific regulatory bodies

#### **Derived No Effect Level (DNEL) / Derived Minimum Effect Level (DMEL)**

No information available

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

## Predicted No Effect Concentration (PNEC)

No information available.

## 8.2. Exposure controls

### Engineering Measures

Ensure adequate ventilation, especially in confined areas. Ensure that eyewash stations and safety showers are close to the workstation location.

Wherever possible, engineering control measures such as the isolation or enclosure of the process, the introduction of process or equipment changes to minimise release or contact, and the use of properly designed ventilation systems, should be adopted to control hazardous materials at source

### Personal protective equipment

**Eye Protection** Goggles (European standard - EN 166)

**Hand Protection** Protective gloves

Glove material	Breakthrough time	Glove thickness	EU standard	Glove comments
Natural rubber	See manufacturers	-	EN 374	(minimum requirement)
Nitrile rubber	recommendations			
Neoprene				
PVC				

**Skin and body protection** Long sleeved clothing.

Inspect gloves before use.

Please observe the instructions regarding permeability and breakthrough time which are provided by the supplier of the gloves. (Refer to manufacturer/supplier for information)

Ensure gloves are suitable for the task: Chemical compatibility, Dexterity, Operational conditions, User susceptibility, e.g. sensitisation effects, also take into consideration the specific local conditions under which the product is used, such as the danger of cuts, abrasion.

Remove gloves with care avoiding skin contamination.

**Respiratory Protection** When workers are facing concentrations above the exposure limit they must use appropriate certified respirators. To protect the wearer, respiratory protective equipment must be the correct fit and be used and maintained properly

**Large scale/emergency use** Use a NIOSH/MSHA or European Standard EN 136 approved respirator if exposure limits are exceeded or if irritation or other symptoms are experienced  
**Recommended Filter type:** Particulates filter conforming to EN 143

**Small scale/Laboratory use** Use a NIOSH/MSHA or European Standard EN 149:2001 approved respirator if exposure limits are exceeded or if irritation or other symptoms are experienced.  
**Recommended half mask:-** Particle filtering: EN149:2001  
When RPE is used a face piece Fit Test should be conducted

**Environmental exposure controls** Prevent product from entering drains. Do not allow material to contaminate ground water system. Local authorities should be advised if significant spillages cannot be contained.

## SECTION 9: PHYSICAL AND CHEMICAL PROPERTIES

### 9.1. Information on basic physical and chemical properties

**Physical State** Solid

**Appearance** White

**Odor** Odorless

**Odor Threshold** No data available

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

Melting Point/Range	100 °C / 212 °F	
Softening Point	No data available	
Boiling Point/Range	No information available	
Flammability (liquid)	Not applicable	Solid
Flammability (solid,gas)	No information available	
Explosion Limits	No data available	
Flash Point	Not applicable	<b>Method</b> - No information available
Autoignition Temperature	No data available	
Decomposition Temperature	500°C	
pH	4.4-6	5% aq. solution
Viscosity	Not applicable	Solid
Water Solubility	960 g/L	
Solubility in other solvents	No information available	
Partition Coefficient (n-octanol/water)		
Vapor Pressure	No information available	
Density / Specific Gravity	3.54 @ 25°C	
Bulk Density	No data available	
Vapor Density	Not applicable	Solid
Particle characteristics	No data available	

## 9.2. Other information

Molecular Formula	O4 S Zn . 7 H2 O
Molecular Weight	287.53
Evaporation Rate	Not applicable - Solid

## SECTION 10: STABILITY AND REACTIVITY

### 10.1. Reactivity

None known, based on information available

### 10.2. Chemical stability

Stable under normal conditions.

### 10.3. Possibility of hazardous reactions

Hazardous Polymerization	No information available.
Hazardous Reactions	No information available.

### 10.4. Conditions to avoid

Avoid dust formation. Incompatible products. Excess heat.

### 10.5. Incompatible materials

Strong bases.

### 10.6. Hazardous decomposition products

Sulfur oxides.

## SECTION 11: TOXICOLOGICAL INFORMATION

### 11.1. Information on hazard classes as defined in Regulation (EC) No 1272/2008

#### Product Information

##### (a) acute toxicity;

Oral	Category 4
Dermal	No data available
Inhalation	No data available

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

Component	LD50 Oral	LD50 Dermal	LC50 Inhalation
Zinc sulfate heptahydrate	1260 mg/kg ( Rat )	-	-
Zinc sulfate	LD50 = 1710 mg/kg ( Rat )	LD50 > 2000 mg/kg ( Rat )	-

(b) skin corrosion/irritation; No data available

(c) serious eye damage/irritation; Category 1

(d) respiratory or skin sensitization;

Respiratory No data available  
Skin No data available

(e) germ cell mutagenicity; No data available

(f) carcinogenicity; No data available

There are no known carcinogenic chemicals in this product

(g) reproductive toxicity;  
Reproductive Effects

No data available  
Experiments have shown reproductive toxicity effects on laboratory animals.

(h) STOT-single exposure; No data available

(i) STOT-repeated exposure; No data available

Target Organs No information available.

(j) aspiration hazard; Not applicable  
Solid

Other Adverse Effects Tumorigenic effects have been reported in experimental animals. See actual entry in RTECS for complete information

Symptoms / effects, both acute and delayed No information available.

## 11.2. Information on other hazards

**Endocrine Disrupting Properties** Assess endocrine disrupting properties for human health. This product does not contain any known or suspected endocrine disruptors.

## SECTION 12: ECOLOGICAL INFORMATION

### 12.1. Toxicity

#### Ecotoxicity effects

Very toxic to aquatic organisms, may cause long-term adverse effects in the aquatic environment. The product contains following substances which are hazardous for the environment.

Component	Freshwater Fish	Water Flea	Freshwater Algae
Zinc sulfate heptahydrate	1.9 mg/L LC50 96 h		
Zinc sulfate	LC50: 0.48 - 1.72 mg/L, 96h static (Poecilia reticulata) LC50: 49.23 - 64.16 mg/L, 96h	EC50: 0.538 - 0.908 mg/L, 48h Static (Daphnia magna) EC50: = 0.75 mg/L, 48h	EC50: = 0.056 mg/L, 72h static (Pseudokirchneriella subcapitata)

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

	semi-static (Poecilia reticulata) LC50: = 0.63 mg/L, 96h (Poecilia reticulata) LC50: 3.55 - 6.32 mg/L, 96h static (Lepomis macrochirus) LC50: 3 - 4.6 mg/L, 96h flow-through (Lepomis macrochirus) LC50: 16.85 - 27.18 mg/L, 96h static (Cyprinus carpio) LC50: = 0.162 mg/L, 96h flow-through (Oncorhynchus mykiss) LC50: 0.168 - 0.25 mg/L, 96h semi-static (Pimephales promelas) LC50: 0.23 - 0.48 mg/L, 96h (Pimephales promelas) LC50: = 0.06 mg/L, 96h static (Pimephales promelas) LC50: 0.218 - 0.42 mg/L, 96h flow-through (Pimephales promelas) LC50: 0.34 - 0.93 mg/L, 96h static (Oncorhynchus mykiss) LC50: 0.03 - 0.05 mg/L, 96h semi-static (Oncorhynchus mykiss) LC50: = 0.15 mg/L, 96h semi-static (Cyprinus carpio)	(Daphnia magna)
--	---	-----------------

Component	Microtox	M-Factor
Zinc sulfate heptahydrate		1
Zinc sulfate	EC50 = 3.45 mg/L 15 min EC50 = 40.5 mg/L 30 min EC50 = 476 mg/L 5 min EC50 > 700 mg/L 16 h	1

## 12.2. Persistence and degradability

**Persistence** Soluble in water, Persistence is unlikely, based on information available.  
**Degradability** Not relevant for inorganic substances.  
**Degradation in sewage treatment plant** Contains substances known to be hazardous to the environment or not degradable in waste water treatment plants.

## 12.3. Bioaccumulative potential

Bioaccumulation is unlikely

Component	log Pow	Bioconcentration factor (BCF)
Zinc sulfate		59 - 112 dimensionless

## 12.4. Mobility in soil

The product is water soluble, and may spread in water systems Will likely be mobile in the environment due to its water solubility. Highly mobile in soils

## 12.5. Results of PBT and vPvB assessment

No data available for assessment.

## 12.6. Endocrine disrupting properties

### Endocrine Disruptor Information

This product does not contain any known or suspected endocrine disruptors

## 12.7. Other adverse effects

### Persistent Organic Pollutant Ozone Depletion Potential

This product does not contain any known or suspected substance  
 This product does not contain any known or suspected substance



# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

## SECTION 13: DISPOSAL CONSIDERATIONS

### 13.1. Waste treatment methods

<b>Waste from Residues/Unused Products</b>	Should not be released into the environment. Waste is classified as hazardous. Dispose of in accordance with the European Directives on waste and hazardous waste. Dispose of in accordance with local regulations.
<b>Contaminated Packaging</b>	Dispose of this container to hazardous or special waste collection point.
<b>European Waste Catalogue (EWC)</b>	According to the European Waste Catalog, Waste Codes are not product specific, but application specific.
<b>Other Information</b>	Do not flush to sewer. Waste codes should be assigned by the user based on the application for which the product was used. Do not empty into drains. Do not let this chemical enter the environment.

## SECTION 14: TRANSPORT INFORMATION

### IMDG/IMO

<b>14.1. UN number</b>	UN3077
<b>14.2. UN proper shipping name</b> Technical Shipping Name	Environmentally hazardous substances, solid, n.o.s. Zinc sulfate
<b>14.3. Transport hazard class(es)</b>	9
<b>14.4. Packing group</b>	III

### ADR

<b>14.1. UN number</b>	UN3077
<b>14.2. UN proper shipping name</b> Technical Shipping Name	Environmentally hazardous substances, solid, n.o.s. Zinc sulfate
<b>14.3. Transport hazard class(es)</b>	9
<b>14.4. Packing group</b>	III

### IATA

<b>14.1. UN number</b>	UN3077
<b>14.2. UN proper shipping name</b> Technical Shipping Name	ENVIRONMENTALLY HAZARDOUS SUBSTANCE, SOLID, N.O.S.* Zinc sulfate
<b>14.3. Transport hazard class(es)</b>	9
<b>14.4. Packing group</b>	III

<b>14.5. Environmental hazards</b>	Dangerous for the environment Product is a marine pollutant according to the criteria set by IMDG/IMO
<b>14.6. Special precautions for user</b>	No special precautions required.
<b>14.7. Maritime transport in bulk according to IMO instruments</b>	Not applicable, packaged goods

## SECTION 15: REGULATORY INFORMATION

### 15.1. Safety, health and environmental regulations/legislation specific for the substance or mixture

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

## International Inventories

Europe (EINECS/ELINCS/NLP), China (IECSC), Taiwan (TCSI), Korea (KECL), Japan (ENCS), Japan (ISHL), Canada (DSL/NDSL), Australia (AICS), New Zealand (NZIoC), Philippines (PICCS). US EPA (TSCA) - Toxic Substances Control Act, (40 CFR Part 710)

Component	CAS No	EINECS	ELINCS	NLP	IECSC	TCSI	KECL	ENCS	ISHL
Zinc sulfate heptahydrate	7446-20-0	-	-	-	X	X	-	X	-
Zinc sulfate	7733-02-0	231-793-3	-	-	X	X	KE-35582	X	X

Component	CAS No	TSCA	TSCA Inventory notification - Active-Inactive	DSL	NDSL	AICS	NZIoC	PICCS
Zinc sulfate heptahydrate	7446-20-0	-	-	X	-	X	X	X
Zinc sulfate	7733-02-0	X	ACTIVE	X	-	X	X	X

**Legend:** X - Listed '-' - Not Listed

**KECL** - NIER number or KE number (<http://ncis.nier.go.kr/en/main.do>)

## Authorisation/Restrictions according to EU REACH

Component	CAS No	REACH (1907/2006) - Annex XIV - Substances Subject to Authorization	REACH (1907/2006) - Annex XVII - Restrictions on Certain Dangerous Substances	REACH Regulation (EC 1907/2006) article 59 - Candidate List of Substances of Very High Concern (SVHC)
Zinc sulfate heptahydrate	7446-20-0	-	Use restricted. See item 75. (see link for restriction details)	-
Zinc sulfate	7733-02-0	-	Use restricted. See item 75. (see link for restriction details)	-

### REACH links

<https://echa.europa.eu/substances-restricted-under-reach>

## Seveso III Directive (2012/18/EC)

Component	CAS No	Seveso III Directive (2012/18/EC) - Qualifying Quantities for Major Accident Notification	Seveso III Directive (2012/18/EC) - Qualifying Quantities for Safety Report Requirements
Zinc sulfate heptahydrate	7446-20-0	Not applicable	Not applicable
Zinc sulfate	7733-02-0	Not applicable	Not applicable

## Regulation (EC) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of dangerous chemicals

Not applicable

## Contains component(s) that meet a 'definition' of per & poly fluoroalkyl substance (PFAS)?

Not applicable

Take note of Directive 98/24/EC on the protection of the health and safety of workers from the risks related to chemical agents at work .

## National Regulations

**UK** - Take note of Control of Substances Hazardous to Health Regulations (COSHH) 2002 and 2005 Amendment

## WGK Classification

See table for values

Component	Germany - Water Classification (AwSV)	Germany - TA-Luft Class
Zinc sulfate	WGK3	

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

## 15.2. Chemical safety assessment

A Chemical Safety Assessment/Report (CSA/CSR) has not been conducted

## SECTION 16: OTHER INFORMATION

### Full text of H-Statements referred to under sections 2 and 3

H302 - Harmful if swallowed  
H318 - Causes serious eye damage  
H400 - Very toxic to aquatic life  
H410 - Very toxic to aquatic life with long lasting effects

### Legend

**CAS** - Chemical Abstracts Service

**EINECS/ELINCS** - European Inventory of Existing Commercial Chemical Substances/EU List of Notified Chemical Substances

**PICCS** - Philippines Inventory of Chemicals and Chemical Substances

**IECSC** - Chinese Inventory of Existing Chemical Substances

**KECL** - Korean Existing and Evaluated Chemical Substances

**TSCA** - United States Toxic Substances Control Act Section 8(b) Inventory

**DSL/NDSL** - Canadian Domestic Substances List/Non-Domestic Substances List

**ENCS** - Japanese Existing and New Chemical Substances

**AICS** - Australian Inventory of Chemical Substances

**NZIoC** - New Zealand Inventory of Chemicals

**WEL** - Workplace Exposure Limit

**ACGIH** - American Conference of Governmental Industrial Hygienists

**DNEL** - Derived No Effect Level

**RPE** - Respiratory Protective Equipment

**LC50** - Lethal Concentration 50%

**NOEC** - No Observed Effect Concentration

**PBT** - Persistent, Bioaccumulative, Toxic

**TWA** - Time Weighted Average

**IARC** - International Agency for Research on Cancer Predicted No Effect Concentration (PNEC)

**LD50** - Lethal Dose 50%

**EC50** - Effective Concentration 50%

**POW** - Partition coefficient Octanol:Water

**vPvB** - very Persistent, very Bioaccumulative

**ADR** - European Agreement Concerning the International Carriage of Dangerous Goods by Road

**IMO/IMDG** - International Maritime Organization/International Maritime Dangerous Goods Code

**OECD** - Organisation for Economic Co-operation and Development

**BCF** - Bioconcentration factor

### Key literature references and sources for data

<https://echa.europa.eu/information-on-chemicals>

Suppliers safety data sheet, Chemadvisor - LOLI, Merck index, RTECS

**ICAO/IATA** - International Civil Aviation Organization/International Air Transport Association

**MARPOL** - International Convention for the Prevention of Pollution from Ships

**ATE** - Acute Toxicity Estimate

**VOC** - (Volatile Organic Compound)

### Training Advice

Chemical incident response training.

### Prepared By

Health, Safety and Environmental Department

### Creation Date

02-Feb-2010

### Revision Date

30-Jan-2024

### Revision Summary

New emergency telephone response service provider.

**This safety data sheet complies with Regulation UK SI 2019/758 and UK SI 2020/1577 as amended.**

### Disclaimer

The information provided in this Safety Data Sheet is correct to the best of our knowledge, information and belief at the date of its publication. The information given is designed only as a guidance for safe handling, use, processing, storage, transportation, disposal and release and is not to be considered a warranty or quality specification. The information relates only to the specific material designated and may not be valid for such material used in combination with any other

# SAFETY DATA SHEET

Zinc sulfate heptahydrate, ACS

Revision Date 30-Jan-2024

---

materials or in any process, unless specified in the text

**End of Safety Data Sheet**