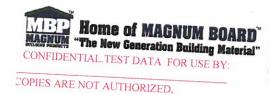


June 17, 2011



Daniel Armstrong Magnum Building Products Tampa, FL

RE: VOC Chamber Testing – Magnum Board

Dear Mr. Armstrong,

EMSL Analytical, Inc. tested for Toxic Volatile Organic Compounds (VOC's) using testing method ASTM D5116 on Magnum Board from Magnum Building Products. The result is that the Magnum Board contains NO Toxic VOC's and overall exceeds the requirements of the "US Green Buildings Council LEED Standard for VOC's".

Should you have any questions or require additional information please do not hesitate to contact me.

Thank you for your continued business and we look forward to working with you again.

Sincerely,

Nicole Gillar

EMSL Account Manager - Tampa, FL

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