



The Dow Chemical Company
Midwest Technical Center
2531 Technology Drive, Suite 301
Elgin, IL 60124
U.S.A.

ecc: Chris Bloom John Lastovica
James Hagan Jim Richards
Cindy Hanson Tom Schwarz

August 18, 2009

Chris Spaeth
V.P. Sales & Marketing
Energy Panel Structures
102 East Industrial Park
Graettinger, Iowa 51342
via email: cspaeth@epsbuildings.com

Dear Mr. Spaeth:

Reference: MOR-AD™ M-640
MOR-AD™ M-642
MOR-AD™ M-648

Formaldehyde

We have reviewed the theoretical product compositions of MOR-AD M-640, MOR-AD M-642, and MOR-AD M-648, as supplied.

Formaldehyde (CAS# 50-00-0) is not present in the final product compositions of MOR-AD M-640, MOR-AD M-642, or MOR-AD M-648. If any of this substance happens to be present, it would be there only at a trace level.

This information is based upon the theoretical compositions. We are disclosing this information, to the best of our knowledge, based upon data from our raw material suppliers and knowledge of our manufacturing processes. Please note that we do not test the finished MOR-AD M-640, MOR-AD M-642, or MOR-AD M-648 for the presence of formaldehyde.

We are pleased to be of assistance to you.

Very truly yours,
Gloria B. Miller

The Dow Chemical Company
2531 Technology Drive
Elgin, Illinois, 60124, USA

Gloria B. Miller
Product Stewardship Specialist
Packaging and Converting
Industrial Laminating
Transportation Products
847 649 3828
gbmiller@rohmmaas.com

The information contained herein relates only to the specific material identified. The Dow Chemical Company believes that such information is accurate and reliable as of this date, but no representation, guarantee or warranty, expressed or implied, is made as to the accuracy, reliability, or completeness of the information. The Dow Chemical Company urges persons receiving this information to make their own determination as to the information's suitability and completeness for their particular application.

The DOW Diamond is ® Trademark of The Dow Chemical Company or an affiliated Company of Dow.

Layout: 400393, 400394, 400534