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Certification of Independence

Bala Sockalingam, Ph.D., P.E., does not have nor will acquire a financial interest in Union Corrugating Company.

Bala Sockalingam, Ph.D., P.E., does not have nor will acquire a financial interest in any other entity involved in the approval process of the product.

Sincerely,

Bala Sockalingam, Ph.D., P.E

Florida PE # 62240