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To whom it may concern:

RE: UL 580/ UL 1897 Test Equivalency

Union Corrugating Company panels were tested in accordance with UL 580-94 and UL 1897-98. UL 580-94 and UL 1897-98 procedures utilized in the test reports comply with test procedures prescribed in UL 580-06 and UL 1897-04.

Sincerely,



Bala Sockalingam, Ph.D., P.E.  
Florida PE # 62240

