Bala Sockalingam, Ph.D., P.E. 1216 N Lansing Ave, Suite C Tulsa, OK 74106

Phone: (918) 492 5992 Fax: (866) 366 1543

March 21, 2015

To whom it may concern:

RE: ASTM E 1592 Test Equivalency

Union Corrugating Company's MasterRib (FL 7271.11) panels were tested in accordance with ASTM E1592-01. ASTM E1592-01 procedures utilized in the test reports comply with test procedures prescribed in ASTM E1592-05.

Sincerely,

Bala Sockalingam, Ph.D., P.E

Florida PE # 62240

