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To whom it may concern:

RE: ASTM E 1592 Test Equivalency

Union Corrugating Company's 5V (FL 9555.1) and MasterRib (FL 9555.2 through 9555.7) 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

