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To whom it may concern:

RE: UL 580 Test Equivalency

Union Corrugating Company's PBR panels were tested in accordance with UL 580-94. UL 580-94 procedures utilized in the test report comply with test procedures prescribed in UL 580-06.

Sincerely,



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

