



DAIKEN CORPORATION
SINGAPORE BRANCH
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22 February 2007

To Lucky Global Chennai
and to whom it may concern ;

Re : Daiken Excel-Tone MR Mineral Fiber Ceiling Board

We are pleased to confirm you the following;

1) Raw material

Nearly 80% of raw material used for the captioned products is rock wool (a sub product that obtained by processing the slag produced during iron refining) and no asbestos is used.

2) Resin and other materials

Other 20% of bonding material and recycled material are used which is classified as Super E0 (F4 stars) grade which formaldehyde emission is less than 0.3mg/l lowest in these categories.

Thanking you,

Sincerely yours

Daiken Corporation

A handwritten signature in black ink, appearing to read 'Z. Kajihara'.

Z. Kajihara, Regional Manager
Singapore Branch