CLIENT: Rendered by Manufacturer for Acoustical Surfaces Inc.
123 Columbia Court North, Suite 201
Chaska, MN 55318

Attn: Tod Kean

SUBJECT: Testing of Non-Woven Natural Fiber Insulation for Compliance with
ASTM C 739-97 Sections, 9.0, 11.0, 13.0, and 15.0 and ASTM E84

SAMPLE ID: Multiple pieces of Non-Woven Natural Fiber Insulation were received from the
client on 12/27/99. The samples were received in good condition.

PROCEDURE: The material was tested for Compliance with ASTM C 739-97
Sections, 9.0, 11.0, 13.0, and 15.0 and ASTM E84.

Test Dates: 1/5/00 – 2/14/00.

RESULTS: The results are on the following page.

Signed for the Company

Jeff Simmons
Bk Dept. manager/Product Evaluation

Dale E. Holleway
Tulsa Branch Director

Member of the SGS Group

ANALYTICAL SERVICES • PERFORMANCE TESTING STANDARDS EVALUATION • CERTIFICATION SERVICES

REPOR T OF TEST

SGS U.S. Testing Company Inc.

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RESULTS:

ASTM C 739, Loose Fill Cellulose Insulation

9.0 Corrosiveness

<table>
<thead>
<tr>
<th>Material</th>
<th>Observed</th>
<th>Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aluminum</td>
<td>Non-corrosive</td>
<td>(Non-corrosive)</td>
</tr>
<tr>
<td>Carbon Steel</td>
<td>Non-corrosive</td>
<td>(Non-corrosive)</td>
</tr>
<tr>
<td>Copper</td>
<td>Non-corrosive</td>
<td>(Non-corrosive)</td>
</tr>
</tbody>
</table>

Pass

11.0 Fungi Resistance

<table>
<thead>
<tr>
<th>Test</th>
<th>Observed</th>
<th>Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fungi Resistance</td>
<td>Resistant</td>
<td>(Resistant)</td>
</tr>
</tbody>
</table>

Pass

13.0 Fungi Resistance

<table>
<thead>
<tr>
<th>Test</th>
<th>Observed</th>
<th>Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fungi Resistance</td>
<td>Not objectionable</td>
<td>Not objectionable</td>
</tr>
</tbody>
</table>

Pass

15.0 Thermal Resistance (3 per inch, Minimum)

<table>
<thead>
<tr>
<th>Test Results</th>
<th>Thickness</th>
<th>Thermal Resistance, Total (R)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>3.008</td>
<td>10.1</td>
</tr>
<tr>
<td>B</td>
<td>3.006</td>
<td>10.3</td>
</tr>
</tbody>
</table>
SGS U.S. Testing Company Inc.

CLIENT: Rendered by Manufacturer for
Acoustical Surfaces Inc.
23 Columbia Court North, Suite 201
Chaska, MN 55318

ASTM E 84, Flame Spread Index

<table>
<thead>
<tr>
<th>Flame Spread Index</th>
<th>Smoked Developed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

Observations:
Ignition was noted after 33 seconds followed by charring of the specimen directly exposed to the flame. Also observed was nominal flaking. Afterburn was evident upon test completion.

Rating:

The classifications are as follows:

Class A Interior Wall & Ceiling Finish: Flame Spread - 0 – 25
Smoke Developed - 0 – 450
Class B Interior Wall & Ceiling Finish: Flame Spread - 26 – 75
Smoke Developed - 0 – 450
Class C Interior Wall & Ceiling Finish: Flame Spread - 76 – 200
Smoke Developed - 0 – 450

Since the sample received a Flame Spread of 5 and a Smoke Developed Value of 35, it would fall into the Class A Interior Wall & Ceiling Finish Category.

End of Report