

August 29, 2007

International Materials Inc.
117 1/2 – 54th Street
Newport Beach, CA
92663

Attention: Mr. Carleton Elliot

Dear Mr. Elliot:

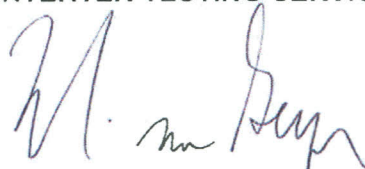
**Re: Report No. 3125552COQ-003 – Use of Sure-Board® Series 200W
In 1-Hour and 2-Hour Rated Wood Framed Wall Assemblies**

The International Materials Inc. Sure-Board® Series 200W is a galvanized steel sheet to which is laminated medium density fiberboard (MDF). It was tested on a pilot-scale basis in a conventional wood stud/gypsum 1-Hour rated wall assembly, surviving 98 minutes of fire exposure and the wall assembly passed the subsequent hose stream test.

Based on this experience, and full-scale testing of other Sure-Board® applications, we have determined that Sure-Board® 200W will increase the fire resistance of any 1-Hour or 2-Hour rated wall assembly that is constructed using solid sawn wood studs. The Sure-Board® 200W may be installed in Listed wood stud framed 1-Hour and 2-Hour rated load-bearing or non-load-bearing wall assemblies as an optional addition, and the stated fire resistance rating will remain valid.

Yours truly,

INTERTEK TESTING SERVICES NA LTD.



Mike Van Geyn, A.Sc.T.
Manager – Fire Testing & Technical Programs



MVG/bjm

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