

December 8, 2005

International Materials Inc.
117½ - 54th Street
Newport Beach, California
92663

Attention: Mr. Carleton Elliott

Dear Sir:

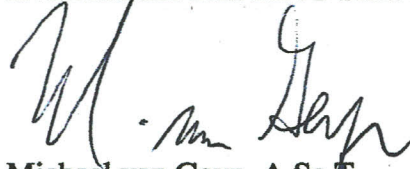
Re: Sure-Board® Series 200, 2-Hour Fire Rated Assembly

Based upon several 1- and 2-Hour fire rated assemblies tested at our testing laboratories located in Antioch, California and Coquitlam, British Columbia, using the Sure-Board® products, we have demonstrated results that the attachment of additional layers of gypsum drywall or exterior fire rated sheeting may be attached with screw fasteners into the sheet steel of the Sure-Board® panel only and not the studs. This constructed assembly will perform throughout the entire 2 hour fire test, and will also pass the hose stream test of the panel after the 2 hour test period.

The only condition of this 2-Hour rated assembly, is the presence of the Sure-Board® panel as the first layer which must be attached properly to the studs, as prescribed and approved for shear or backing under the 2nd layer of drywall, to create this approved 2-Hour fire rated assembly.

Yours truly,

INTERTEK TESTING SERVICES NA LTD.



Michael van Geyn, A.Sc.T.
Manager – Fire Testing & Technical Programs

MVG/bjm

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