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Mr. Jean-Pierre Gibeault
 Nexkemia Petrochemicals Inc.
 24 Bellevue Street, Box 240
 Mansonville, QC J0E IXO
 U.S.A.

To Whom It May Concern:

RE: Project No. 3182045– Testing of Nexkemia M Series Expandable Polystyrene Beads to the Requirements of ICC-ES AC 12 Acceptance Criteria for Foam Plastic Approved June 2009.

Intertek Testing Services (Intertek) has conducted testing for Nexkemia Petrochemical Inc. (Nexkemia) on Nexkemia M Series Expandable Polystyrene Beads manufactured Nexkemia Petrochemical Inc. located in Mansonville, Quebec Canada.

Physical testing was conducted in accordance with ASTM C578-07 on expanded polystyrene molded using Nexkemia M Series Expandable Polystyrene Beads for compliance with the specifications for Type I, Type VIII, Type II, and Type IX expanded polystyrene thermal insulation board. Testing showed that expanded polystyrene molded using Nexkemia M Series Expandable Polystyrene Bead met the requirements for Type I, Type VIII, Type II, and Type IX EPS thermal insulation in accordance with ASTM C578-07 as detailed in Intertek test report 3182045TOR-008 dated January 21, 2010.

Surface burning characteristics testing was conducted in accordance with ASTM E84-08 on expanded polystyrene molded using Nexkemia M Series Expandable Polystyrene Beads. Results showed expanded polystyrene molded using Nexkemia M Series Expandable Polystyrene Beads generate a flame spread index of < 75 and smoke developed index < 450 for Type I, VIII, Type II, and Type IX expanded polystyrene thermal insulation when tested in accordance with ASTM E84-08 monitoring the ceiling contribution only. This information is detailed in Underwriters Laboratories test file R26178 project 08CA63621 dated 2009-04-16.

EPS molded from Nexkemia M Series Expandable Polystyrene Beads have met the requirements stipulated under ICC-ES AC12 *Acceptance Criteria for Foam Plastic Insulation* approved June 2009 (ICC-ES AC12) for physical properties and surface burning characteristics of Type I, Type VIII, Type II, and Type IX material up to 4 inches thickness. An ICC-ES Evaluation Report number has been applied for and is pending.

The test results obtained for Nexkemia M Series Expandable Polystyrene Beads meets the International Building Code 2009 (IBC 2009) Section 2603.3, and International Residential Code (IRC 2009) Section R314.3 requirements.

If you require further assistance, do not hesitate to contact the undersigned directly at (905) 678-7820, extension 4293.

INTERTEK

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