

To Whom It May Concern:

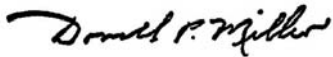
Our Pinnacle Rubber Base was tested for Flame Spread Classification and Smoke and Fuel Contribution on January 3, 1994. The tests were performed by Commercial Testing Company, Inc., Dalton, GA.

The samples submitted were tested for Flammability in accordance with the procedures outlined in ASTM E84-91 a, Standard Method of Test for Surface Burning Characteristics of Building Materials. The test results cover three (3) parameters: flame spread classification, fuel contribution, and smoke density.

The test results, calculated in accordance with the prescribed methods of flame spread index and smoke density are as follows:

Flame Spread Index	150
Smoke Density	390

Sincerely yours,



Donald P. Miller
President/CEO
ROPPE CORPORATION

To Whom It May Concern:

This is to certify that Roppe Pinnacle Rubber Base is recyclable. It is manufactured from a homogeneous, vulcanized rubber compound, which can be ground up or granulated. Such granules can then be incorporated into fresh rubber compound and made into various products. In fact, Roppe manufactures a recreational tile product incorporating such granules, which give the product increased resilience, and lowers cost.

Sincerely,



Donald P. Miller
President/CEO
ROPPE CORPORATION

To Whom It May Concern:

Our Rubber Wall Base is formulated using SBR (Styrene Butadiene Rubber). Only virgin materials are used in the compound; no vinyl extenders are used. No form of asbestos is used in any of our cove base.

Our base meets all standards of Standard Specification F 1861-98 dated March 10, 1998; Type TS (Thermoset Vulcanized Rubber), Group 1 (solid), Styles A (straight) and B (cove) base. Specifications are met on type, grade, color design, thickness, size, material, and workmanship. We meet all general requirements, detail requirements, packing, packaging, and marking requirements.

Typical properties strength, psi of our cove base formulation are given below:

Tensile at Break, %	550 – 650	Modulus @ 10%, psi	100 – 125
Elongation at Break, %	250 – 325	Modulus @ 100%, psi	350 – 400
Hardness Shore A	80 + 5		

All Roppe base is extruded, not molded. That process eliminates the need to use mold releases, thus assuring good adhesive transfer and bond between the base and the wall. Our base is heat cured in an autoclave, ensuring complete dimensional stability. Ends are precision squared to assure tight, uniform seams.

Sincerely,

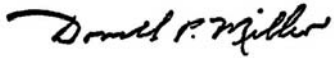


Donald P. Miller
President/CEO
ROPPE CORPORATION

To Whom It May Concern:

Roppe Rubber Wall Base installed with Roppe Wall Base Adhesive does not emit significant amounts of volatile organic compounds that are known to be harmful to humans. It does not contain polyvinyl chloride or any other halogenated compounds. Formaldehyde is not present.

Sincerely,



Donald P. Miller
President/CEO
ROPPE CORPORATION

CITY OF NEW YORK
DEPARTMENT OF BUILDINGS

Pursuant to Administrative Code Section 27-131, the following equipment or material has been found acceptable for use in accordance with the Report of the Material and Equipment Acceptance (MEA) Division.

Joel A. Miele, Sr., P.E., Commissioner
M EA 59-94-M
Report of Material Equipment Acceptance Division

Manufacturer:	Roppe Corporation, 1602 N. Union Street, Fostoria, Ohio 44830
Trade Name:	Roppe
Product:	Pinnacle Rubber Base and Corners
Pertinent Code Section:	27-348
Prescribed Tests:	ASTM E-84-Toxicity
Laboratories:	Commercial Testing Company, Anderson Laboratories
Test Reports:	Commercial Report No. 96364 dated January 3, 1994. Andersen Test No. 1063 dated December 6, 1993

Description: Roppe Pinnacle Rubber Base and corners are made of 1/8" thick rubber and are provided in different colors in 4' length and widths of 2 1/2", 4", and 6". They are intended to be applied to the base of interior walls as a decorative trim.

Flame Spread Rating: 150, Smoke/Developed Rating – 390

Note: Twenty percent (20%) of the aggregate wall and ceiling area of any room space or corridor required to have a Class A or B rating may be finished with material having a Class C rating and also exempt from restriction of Smoke Density Rating.

Recommendation: That the above described wall covering material be accepted as having interior finish Class C, with flame spread rating and smoke developed rating indicated above with a Smoke Density Rating of 390. The material shall not be used in exits, corridors, occupancy group H-1 and H-2 or room in which the net floor area per occupant is ten square feet or less (notice the note above). Upon exposure to fire, the material did not produce products of decomposition or combustion that were more toxic than those given off by wood or paper when decomposing or burning under comparable conditions. All shipments and deliveries of the described materials shall be accompanied by a certificate or label certifying that the materials shipped or delivered are equivalent to those tested and acceptable for use, as provided for in Section 27-131 of the Building Code.

To Whom It May Concern:

This letter pertains to the color match between our rubber base and corners.

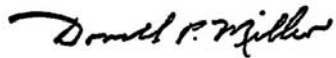
I want to assure you that we do everything possible to minimize any shade differences. It is impossible, however, to completely eliminate them.

The base and corners are manufactured using two different processes. Base is extruded, while corners are molded causing a difference in surface texture. Since base and corners are made independently of each other, there is no way to make them from the same "batch" of rubber. Another cause for shading variations is the difference in raw materials that we purchase.

Our Quality Control Department uses the latest available technology to minimize those differences. Each batch of rubber is sampled for color consistency to ensure that it falls within the given parameters of acceptability, which our operators and inspectors are constantly monitoring. Even then, however, some shading variations are inevitable.

Please feel free to call me if you have any further questions.

Sincerely,



Donald P. Miller
President/CEO
ROPPE CORPORATION



To Whom It May Concern:

This letter pertains to inquiries regarding the fire rating on Roppe Rubber or Vinyl Wall Base.

According to the BOCA (Building Officials & Code Administrators International Inc.) codes and the NFPA (National Fire Protection Agency), Wall Base is considered incidental trim. According to these sections, any incidental trim not in excess of 10% of the aggregate wall and ceiling area of any room or space may be Class C material in occupancies where interior finish of Class A or Class B is required. Our Rubber and Vinyl Base are Class C material.

Please call if you have any questions or if we can be of further help to you on this matter.

Sincerely,

A handwritten signature in black ink, which appears to read "Donald P. Miller".

Donald P. Miller
President/CEO
ROPPE CORPORATION



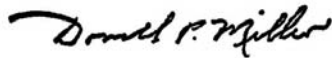
To Whom It May Concern:

Our Pinnacle Rubber Base meets the required specifications on all points of Standard Specification F1861-98, Type TS (Thermoset Vulcanized Rubber), Group 1 (solid) Styles A (Straight) and B (Wall) dated March 10, 1998.

Our Vinyl Cove Base meets the required specifications on all points of Standard specification F 1861-98, Type TV (Thermoplastic Vinyl), Group 2 (layered), Styles A (Straight) and B (Cove) dated March 10, 1998.

Specifications are met on type, dimensions, surface characteristics, finish, color, and design. We meet all general requirements, detail requirements, packing, packaging, and marking requirements.

Sincerely,



Donald P. Miller
President/CEO
ROPPE CORPORATION

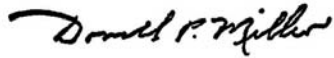
To Whom It May Concern:

Given below are the results of recent ASTM E-662 (Specific Optical Density of Smoke Generated by Solid Materials) tests on Roppe products:

	Pinnacle Rubber Base	Vinyl Wall Base	Rubber Tile	Solid Vinyl Tile	Rubber Stair Tread
Ds @ 4.0min, flaming	119	126	101	376	283
Dm (corrected), flaming	256	216	408	377	312
Non-flaming	333	343	163	315	410

The testing was conducted by Commercial Testing Laboratory, Dalton, GA.

Sincerely,



Donald P. Miller
President/CEO
ROPPE CORPORATION