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2.9.07

To Whom It May Concern:

The letter is to confirm that the layering of UltraTouch Cotton Fiber Insulation will produce an R Value equivalent to the combined values of the individual batts. For instance, 2 layers of our R19 batt insulation would provide an R38.

Should you have any further questions, feel free to contact us.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Sean Desmond', is written over a faint, illegible stamp.

Sean Desmond  
Bonded Logic Inc