Date: October 7, 2011

From: Steve Anderson – President

123 Columbia Court North, Suite 201

Chaska, MN 55318 942-448-5300 – Phone

Subject: Recycled Content Certificate / Rapidly Renewable Resources

To Whom It May Concern:

Please find the requested information regarding the recycled content for Acoustical Surfaces, Inc., Echo Eliminator, as well as our rapidly renewable material resources usage. All percentages are calculated by weight.

RECYCLED CONTENT

Product	<u>% Post Consumer</u>	<u>% Post Industrial</u>
Echo Eliminator TM Marble Light Blue and Beige Acoustical Panels	80%	0%
Echo Eliminator TM All Other Colored Acoustical Panels	0%	80%

RAPIDLY RENEWABLE RESOURCES

ProductRaw Material Source% UtilizedEcho Eliminator TMNatural Cotton Fiber ProductsCotton80%

Material Sourcing/Manufacturing Information

Manufacturing Location - Chandler, AZ 85248

Extraction Site (Black and Grey Panels) - Tultitlan, Mexico CP 54940

Extraction Site (Blue Denim Panels) – Brownsville, TX 78520

Extraction Site (All other Panels) – Spartanburg, SC 29034

Signature:

Job Title: President

Company Name: Acoustical Surfaces, Inc.

TOLL FREE PHONE FAX WEB SITE 800.527.6253 952.448.5300 952.448.2613 www.acousticalsurfaces.com