



Date: January 13, 2011

Re: California Air Regulations Board (CARB)
Phase 2 Compliance

CARB Phase 1 went into effect on January 1, 2009. The major component of Phase 1 compliance is an emission level of 0.18 ppm or less. Stevens Industries, Inc. has taken an active role in assuring compliance to regulations through our involvement with the Composite Panel Association (CPA) and our continued work with our suppliers.

In working with our suppliers, we have verified that all of our Industrial Particleboard and Medium Density Fiberboard suppliers will provide products that comply with Phase 1 and 2 requirements per the time line specified. While we use numerous suppliers, all suppliers have verified that they are currently producing product that meet Phase 2 emission restrictions.

January 1, 2011; Stevens Industries, is in compliance with Phase 2. The emission level will be at 0.09 ppm or less.

Should you have any questions concerning CARB compliance, please contact your Stevens Industries, Inc. sales contact.

Sincerely,

CaryMoudy
Quality Manager