



May 9, 2008

Mr. Bobby Byrd  
RoyOMartin Panels Division  
2189 Memorial Drive  
Alexandria, LA 71301

Dear Mr. Byrd:

This letter is in reference to Hexion adhesive resins and their classification as a Low Emitting Material – Composite Wood.

Hexion's adhesive resins supplied to the Roy O. Martin Lumber Company, LLC plywood plant at Chopin, LA, and the Roy O. Martin Lumber Company, LLC, oriented strand board plant at Oakdale, LA, do not contain urea-formaldehyde.

These adhesive resins will not emit formaldehyde into the environment, thus being classified as a Low-Emitting Material – Composite Wood by standards such as LEED, a green building standard.

Sincerely,

A handwritten signature in black ink that reads "Earl K. Phillips".

Earl K. Phillips  
Manager – Phenolic Resins Technology