



January 13, 2009

Attn: Jeff Mrakovich
Assist. Sales Manager
Zeager Bros. Inc. 1-800-346-8524

Thank you for your inquiry on the compliance of our plastisol formulations regarding Consumer Product Safety Improvement Act of 2008 section 108.

I am pleased to inform you that all Pvc formulations used to manufacture playground equipment and Woodcarpet Mats[®] at Xccent complies with the CPSIA by having a concentration that does not exceed 0.1% of the following phthalates; DINP, DIDP, DnOP, DEHP, DBP or BBP. In addition all PVC formulations meet the requirements for lead and heavy metals.

If you would like further information about the formulations used on your Woodcarpet Mats[®] or would like to discuss this further please feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads 'Matt Stewart'.

Matt Stewart
Quality Manager