



Cellofoam North America Inc  
Corporate Headquarters  
1916 Rockdale industrial Boulevard  
Conyers, Georgia 30012

August 27, 2008

Attn: Cliff Hanson, VP Sales & Marketing  
Ph. Number: 800-241-3634

Mr. Hanson,

Thank you for your continued interest in and use of Flint Hills Resources, L.P. Expandable Polystyrene resins. This letter is in response to your inquiry regarding Flint Hills Resources resins and their compliance to RoHS (Restriction of Hazardous Substances) directives/regulations. This directive restricts the use of specific substances including the following six, lead, mercury, cadmium, hexavalent chromium, Polybrominated biphenyls (PBB) and Polybrominated diphenyl ethers (PBDE).

We certify, based upon independent third party testing, all of our expandable polystyrene resins as supplied to Cellofoam North America Inc. comply with the current RoHS directives. Copies of actual test reports for each FHR grade are available upon request.

Records relating to the manufacture of these materials will be maintained by Flint Hills Resources for at least 3 years in the event that a review is required

Sincerely,

A handwritten signature in black ink that reads 'Joseph F. Casassa'.

Joseph F. Casassa  
Flint Hills Resources, LP  
Technical Services Manager / Code Compliance - EPS  
900 Baydon Lane  
Chesapeake, VA 23322

Cc: S. Smith - FHR