



January 17, 2003

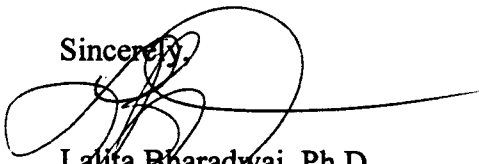
Ed Reeves
Icynene, Inc.
5805 Whittle Road
Suite 100
Mississauga, Ontario
L4Z 2J1

RE: *GOLDSEAL™: Residential Occupancy Time*

Dear Mr. Ed Reeves,

As outlined in my report entitled "Human Health Risk Assessment of Volatile Organic Compound Emissions from GOLDSEAL™", GOLDSEAL™ emission products should not pose a significant health risk to individuals residing in homes insulated with this building material. Based on the decay patterns of GOLDSEAL™ emission products and the conclusions drawn from the risk assessment process, *a residential occupancy time of 1 day has been recommended for your product.* With a planned assessment of all construction materials, the use of GOLDSEAL™ as a polyurethane foam insulation product, should not pose an additional health risk to the general population.

Sincerely,



Lalita Bharadwaj, Ph.D.
Toxicologist