



P.O. Box 1136
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Humanscale
Attn: Theresa Donnelly

12/14/05

Dear Theresa,

As per our conversation and the information I sent you, the corrugated packaging that we produce for Humanscale contains a high percentage of recycled fibers. The mills we buy our corrugated paper from (Linerboard, Medium, and Sheets) use as much recycled content (OCC and Post Consumer Waste) as possible. These mills supply us the linerboard and medium that are made into sheets, which we manufacture into your corrugated packaging.

We at G & S Feldman have been committed for over 95 years to recycling materials and environmental conservation.

Sincerely,

A handwritten signature in black ink, appearing to read "Kenny Berenberg", is written over a faint, larger version of the same signature.

Kenny Berenberg
President
G & S Feldman Inc.