FLINT HILLS RESOURCES®

September 12, 2008

Foam Fabricators, Inc.
Artie Lipps
950 Progress Blvd.
New Albany, IN 47150
alipps@foamfabricatorsinc.com

Dear Mr. Lipps;

This letter is in regard to your recent request for information on the recently announced list of REACH Substances of Very High Concern (SVHC). The 16 SVHC substances listed on the attachment are not used during the manufacture of and are not intentionally added to the following Flint Hills Resources products:

Grade 27 Type 5627
Grade 55 Type 6455

We do not believe these items are in the product at levels above the 0.1% set forth in the REACH regulation, but they are not part of our specifications which we currently sell upon and we do not specifically analyze for them.

The following products contain HBCD (CAS # 25637-99-4) as part of the flame retardant in the quantities listed below:

Grade 54 Type S7454 (4000 ppm)
Grade 40 Type 5340 (6000 ppm)

We appreciate your interest in our products and look forward to working with you in the future. If I can be of additional assistance, please do not hesitate to contact me.

Sincerely,

Michele J. Whiteley

Michele J. Whiteley
Program Manager, EH&S Chemical Compliance
Flint Hills Resources, LP
michele.whiteley@fhr.com OR REACH@fhr.com
Phone: 316-828-8039