



To Whom It May Concern:

Formaldehyde is a naturally volatile organic compound that is commonly present in the air (both indoors and outdoors) usually at levels of 0.03 ppm in both outdoor and indoor air. Formaldehyde is also found in common household products in our homes such as carpet, furniture, cabinets, walls/wall papers, draperies, paper towels, paints, household cleaners, computers, cosmetic (mascara, fingernail polish) and etc. Small amounts of formaldehyde are released from many products. Some people are sensitive to formaldehyde while most are not affected at all.

On July 7, 2010, President Obama signed the Formaldehyde Standards for Composite Wood Products Act into law, which directed the EPA and other federal agencies to develop means of enforcing the emissions standards. The 2010 law was based on the California Air Resource Board (CARB) model, which aimed to regulate emissions from all sources, including the formaldehyde from resins used to create plywood and engineered wood flooring. This legislation, establishes limits for formaldehyde emissions from composite wood products: hardwood plywood, medium-density fiberboard, and particleboard. The EPA's standard would set limits on how much formaldehyde may be released by composite wood products.

Since Forest Accents products are sold in California (as well as the other 47 contiguous States), we already manufacture our products to CARB phase 2 standards (see below chart for the amount of emission allowed). Our products are tested and certified by a Third Party Certification System to meet CARB phase 2 standards. We guarantee that our products are safe and manufactured in accordance with the U.S. standard and law.

The ATCM establishes two phases of formaldehyde emission standards, measured by the American Society for Testing and Materials (ASTM) test E 1333-96, for HWPW with a veneer core (HWPW-VC) and with a composite core (HWPW-CC), PB, MDF, and thin MDF. Complying materials must be used in finished goods made with those materials (see table below). All standards are "caps," meaning that they cannot be exceeded. Both imported and domestic products are regulated and must be third-party certified and clearly labelled to indicate they meet California's requirements.

The ATCM would set the most stringent production-based standards in the world.

<b>CARB Phase 2 Emission Standards (in parts per million, ppm)</b>					
Effective Date	HWPW-VC	HWPW-CC	PB	MDF	tMDF
January 2010	0.05	-----	-----	-----	-----
January 2011	-----	-----	0.09	0.11	-----
January 2012	-----	-----	-----	-----	0.13
July 2012	-----	0.05	-----	-----	-----