



LETTER OF INTENT

GREENGUARD Certification Testing

Products bearing the GREENGUARD label reach growing new commercial and residential markets



As the surfacing materials industry becomes increasingly competitive, there are more and more reasons for L&C Group Corp. to pursue the GREENGUARD Indoor Air Quality Certification™. A voluntary certification program for low emitting products, GREENGUARD is well known among architects, designers, government specifiers and the green building community. Products bearing the GREENGUARD Indoor Air Quality Certified® mark reach growing new commercial and residential markets that are demanding superior products for their building projects. Manufacturers of GREENGUARD Certified products experience increased revenues, enjoy positive public relations, avoid costly litigation, and have greater control over their supply chain. Air Quality Sciences (AQS), the GREENGUARD Environmental Institute's (GEI) official testing partner, helps manufacturers achieve certification as efficiently and cost effectively as possible.

AQS is pleased to offer this customized service agreement designed specifically to meet the unique needs of L&C Group Corp.. AQS will establish a cooperative effort to facilitate the entire application and certification process. In this process, AQS will conduct the product testing, reviews, analysis, and reporting required under the GREENGUARD Certification Program.

AQS will provide the following services:

- Conduct initial screening to determine baseline emissions from key materials and components
- Perform manufacturing process review to better understand the effects of raw materials and process parameters on final product emissions
- Plan and execute a profile study consisting of emissions tests of components to establish "worst case scenario" product to be specified for certification testing
- Schedule consultation with account manager to help understand the results and determine next steps
- Complete certification testing and submit results to the GEI
- Conduct ongoing quarterly and annual certification testing



GREENGUARD is the premier certification for low emitting products and has gained acceptance among thousands of architects and designers.

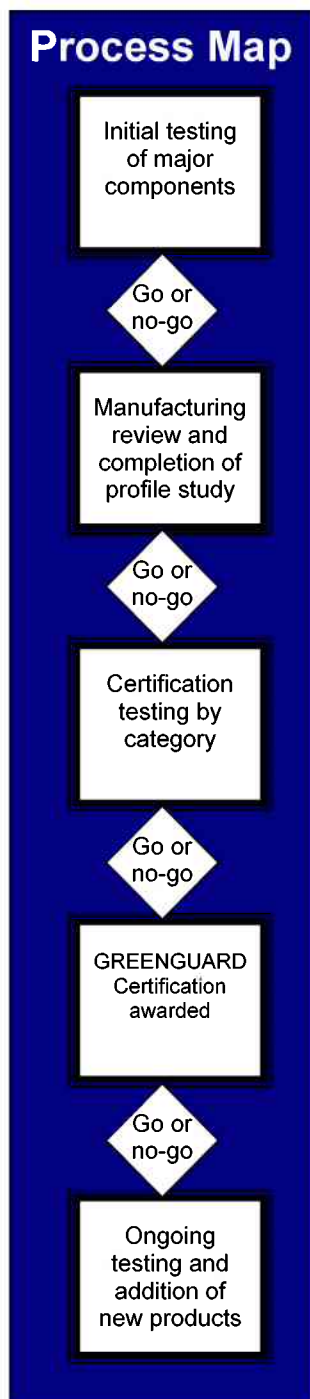
GREENGUARD is the premier certification program for low emitting products and has gained acceptance among thousands of architects and designers. The GREENGUARD Indoor Air Quality Certified mark signifies that products contribute minimally to chemical emissions in indoor environments.

Established in 2000, the GREENGUARD Environmental Institute is a non-profit organization that administers the GREENGUARD program and sets emissions standards. Comprised of leading health and safety experts from well-respected institutions including the US Green Building Council, the American Lung Association, and the US Environmental Protection Agency, the GEI advisory board plays a role in reviewing the standards demanded of GREENGUARD certified products. The mission of the GEI is to create healthier indoor environments through pollutant source control programs that work for manufacturers. The program is unique in its practical approach and its desire to work with manufacturers to balance environmental and business objectives. The GEI is aggressively marketing the program to increase demand for labeled products and to ensure that architects, designers, and the general public are all aware of the importance of selecting low emitting products.

Participating manufacturers have consistently proven that earning the GREENGUARD label is not only good for the indoor environment, but also helps grow their businesses and reduce costs. This is largely due to the GEI's extensive marketing efforts that have made the label extremely well known and widely accepted by architects, designers, facility managers, general contractors, specifiers, and others in the construction community. This makes the decision to pursue certification an easy one! The table below outlines some of the benefits of GREENGUARD Certification.

<u>Feature</u>	<u>Benefit</u>	<u>Bottom Line Impact</u>
➤ Well-known GREENGUARD label	➤ Market products to A&D community and green building industry	✓ Increase revenues
➤ GREENGUARD label is extremely marketable to business, consumer and government markets	➤ Differentiate from competitive and substitute offerings by marketing the GREENGUARD label	✓ Increase revenues
➤ Certain GREENGUARD certified products can earn LEED credits	➤ Bid on LEED and other green building projects	✓ Increase revenues
➤ GREENGUARD labeled products meet stringent emissions standards	➤ Reduce complaints and lawsuits associated with products	✓ Decrease liability
➤ Precision testing for GREENGUARD will reveal even subtle changes in product formulation	➤ Gain visibility to suppliers and address reformulation issues before they cause problems	✓ Decrease costs
➤ Screen product components through profile study	➤ Collect data for R&D efforts and benchmark data to ensure high performance products before taking them to market	✓ Decrease costs and liability

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In an effort to place maximum control in the hands of the manufacturer, the testing and certification process is divided into five phases. Realizing that some manufacturers may face unique challenges and special circumstances, AQS had designed the process to allow for review and verification between each stage, enabling the manufacturer to stall or halt the process depending on test results and company goals. This ensures that L&C Group Corp. maintains complete control of the situation at all times, and can advance with the program on its own terms and at its own pace. This methodology was designed specifically for the GREENGUARD Certification process to maximize results and minimize excess spending.

As an initial step toward certification, a qualified AQS account manager will collaborate with L&C Group Corp. to select key products or components to be tested in order to determine general types and levels of emissions. This allows manufacturers to get an idea of how much they might need to alter their product or process to meet GREENGUARD standards. It also allows them to determine if moving forward with certification is feasible. All testing results collected at this stage apply toward the GREENGUARD Certification and are confidential.

In order to assist manufacturers with the process of reducing emissions and to identify the products that must be tested as a representative sample of the goods to be certified, a qualified AQS chemist will conduct a thorough manufacturing review to determine where challenges may exist. During the profile study, screening tests are conducted on representative materials and components to determine the factors that affect emissions. The profile study results help AQS and L&C Group Corp. to determine which product should be tested for certification to represent the category of goods to be certified.

Certification testing is a full decay study conducted on a product that has been selected to represent a broad category of products. If this product meets the GREENGUARD criteria, based on profile study tests, the manufacturer can be assured that all other products in that category will meet the criteria. Grouping products into categories helps to maximize the value of ongoing testing.

L&C Group Corp.'s account manager will assist with the completion and submission of the application for GREENGUARD Certification. Once the GEI has reviewed the application, L&C Group Corp. will receive notification that their products have earned GREENGUARD Certification.

Quarterly testing of a randomly selected material or component from each certification category is required to maintain GREENGUARD Certification, as well as an annual decay study on the worst-case product. AQS works with our customers to manage the testing schedule and to submit results on time to the GEI.

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The GREENGUARD Certification program is a cooperative effort by the GEI and AQS. The table below includes a complete review of expected costs associated with pursuing the GREENGUARD program. The prices outlined here represent a comprehensive overview of the estimated costs associated with earning and maintaining GREENGUARD certification. Costs are divided between those fees collected by the GEI as well as testing and consulting fees paid to AQS. A more comprehensive break-down of fees is included in Appendix I. This is a minimal investment compared with the bottom-line implications of the benefits associated with earning the GREENGUARD certification.

First Year Testing and Licensing Fees		Annual Testing and Licensing Fees	
Air Quality Sciences, Inc.		Air Quality Sciences, Inc.	
Manufacturing review	\$2,000	-	-
Profile Testing	\$2,800	-	-
GREENGUARD Certification Testing	\$7,000	GREENGUARD Certification Testing	\$7,000
GREENGUARD Quarterly Testing	\$4,650	GREENGUARD Quarterly Testing	\$4,650
Subtotal	\$16,450	Subtotal	\$11,650
GREENGUARD Environmental Institute		GREENGUARD Environmental Institute	
Application Fees	WAIVED	-	-
Administrative Fees	\$2,000	Administration Fee	\$2,000
Annual Licensing Fee	\$3,000	Annual Licensing Fee	\$3,000
Subtotal	\$5,000	Subtotal	\$5,000
Total investment (testing and licensing) over first 12 months	\$21,450	Total investment in subsequent years	\$16,650

The costs associated with earning the GREENGUARD Certification are divided into five categories:

- Fees paid to AQS for laboratory chamber testing and reporting of emissions results. Testing fees vary depending on the size of the chamber required, time required in the chamber, and the number of sample points.
- Fees associated with visits to manufacturing facilities and research on product formulations, all used to compile requirements for profile testing. Travel and out-of-pocket expenses will be billed at cost.
- This fee, based on the industry, company size, and number of SKUs certified, covers the usage of the GREENGUARD logo on product packaging and marketing materials.
- This is a one time only fee, used to cover the expenses associated with processing and reviewing product applications and setting up products on the on-line product guide.
- These fees are used to cover administration and support offered to all manufacturers participating in the GREENGUARD program.

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AQS is pleased to have this opportunity to work with L&C Group Corp. to help earn GREENGUARD Certification for its surfacing materials. In order to begin the process, we ask that you review this letter of intent and complete and return this page via fax to (770) 933-0641. Once we receive this signed statement of intent, we will immediately contact you to initiate the GREENGUARD Certification process. Throughout the project, you will have an opportunity to review test results and decide whether or not to proceed with full certification. We look forward to working with you and thank you again for your interest in GREENGUARD Certification testing!

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Upon approval of this letter of intent, L&C Group Corp. agrees to enter into a testing agreement with AQS to conduct the certification testing, with the intent of continuing the process to earn GREENGUARD Certification. This testing agreement will identify the products that L&C Group Corp. wants to test, the nature of the testing services to be provided by AQS and the applicable GREENGUARD Certification standards under which such products will be evaluated. The addition of new testing categories beyond those stated herein may result in a modification of such testing agreements and possibly additional profile testing and Certification testing costs.

Upon completion of an acceptable application, L&C Group Corp. will apply to the GEI for GREENGUARD Certification. AQS will assist with the preparation of such application as a part of its service agreement with L&C Group Corp..

The LOI included herein is valid for 90 days from the date hereof. The LOI, including the attachments, is a proprietary product of AQS and is presented to L&C Group Corp. with the understanding that it is intended for internal use only. L&C Group Corp. agrees not to distribute or disseminate to any outside party.

The GREENGUARD Application Fee has been waived. This offer is valid only until 12/31/2008. After 12/31/2008, AQS Testing and GREENGUARD Licensing Fees will be reflected in the GREENGUARD Letter of Intent # 1-37BFQ-1.

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Signature

Date

Name (please print)

Primary L&C Group Corp. Contact (please print)

The following profile study and certification test plan is based on an initial review of product information provided by L&C Group Corp.. AQS anticipates that this test plan will cover the scope of products intended for GREENGUARD Certification; however, the profile study and testing categories are subject to change based on the findings in the manufacturing review and the results of profile study testing to be conducted on the products.

Company: L&C Group Corporation

Products to be certified: Solid Surface Surfacing Material

AQS – Testing and Consulting Fees

Initial Testing		
NA		NA
Manufacturing Review		
1	Per facility visit	\$ 2,000
-	Travel, out of pocket expenses	At cost
	Sub Total	\$ 2,000
Profile Testing		
1 GG4004E	Representative Sample 1	\$ 1,200
1 GG4004E	Representative Sample 2	\$ 1,200
1 GG999	Speciation of IVOC after testing	\$ 400
	Sub Total	\$ 2,800
Certification Testing		
1 GG4004I	Certification Test on Representative Sample	\$ 6,000
1 GG4004S	- Children and Schools Data Assessment	\$ 1,000
1 GG4004K	Quarterly Screening Test (1 each quarter)	\$ 4,650
	Sub Total	\$ 11,650

GREENGUARD Environmental Institute Fees – Licensing, Administration, Application Fees

GREENGUARD Fees	
GREENGUARD Certification Application Fee (first year only)	WAIVED
GREENGUARD Certification Administrative Fee	\$ 1,000
GREENGUARD for Children and Schools Certification Administrative Fee	\$ 1,000
Annual GREENGUARD Certification License Fee (each year)*	\$ 3,000

* US Territory only

Summary: Total First Year Fees

Manufacturing Review	\$ 2,000
Profile Testing	\$ 2,800
Certification and Quarterly Testing	\$ 11,650
GREENGUARD Application Fee	WAIVED
GREENGUARD Administration Fee	\$ 2,000
Annual GREENGUARD Licensing Fee	\$ 3,000
TOTAL	\$ 21,450

Estimated Annual Testing Fees

Certification and Quarterly Testing	\$ 11,650
GREENGUARD Administration Fee	\$ 2,000
Annual GREENGUARD Licensing Fee	\$ 3,000
TOTAL	\$ 16,650

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