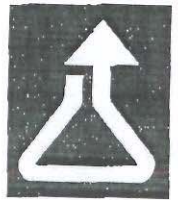


ROHM AND HAAS CANADA INC.

Performance Polymers, Coatings



2 MANSE ROAD,
WEST HILL, ONTARIO M1E 3T9
TELEPHONE: 1-800-693-3311
DIRECT: 416-287-4443
FAX: 1-888-654-0599

November 5, 2001

To Whom It May Concern:

SUBJECT: DUROCK INC.

This is to testify that Durock has been a very important and fast growing customer of ours for over fifteen years. They are very innovative, and pioneers in developing new technology.

We have also observed that Durock has a very strong commitment to product quality and customer service.

Yours truly,

ROHM AND HAAS CANADA INC.

A handwritten signature in black ink, consisting of the letters 'L' and 'K' written in a cursive style.

Leon Karmazyn
Account Manager



Responsible Care:
A Total Commitment