



American Maplan Corporation
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March 25, 2010

JM Eagle has purchased many extruders, die tooling, downstream equipment and hundreds of new screws and barrels from Battenfeld Extrusionstechnik (BEX) and American Maplan Corporation (AMC) for a number of years. Together, more than 150 extruders for their PVC and PE pipe operation from 1984 to 2009 have been purchased. Both BEX and AMC are global leaders in the PVC and PE pipe extrusion equipment markets. These sister organizations are known for leading technology advancements for the production of PVC and PE pipe. BEX and AMC continually work with JM Eagle to improve the pipe production process to help them maintain their market position.

The heart of any extruder is the processing unit (screw set). JM Eagle does procure screws from AMC for some of their processing lines. Because of the modular nature of an extruder, the continual replacement of these processing units and occasional repair and replacement of other components can create a situation that an extruder life can be measured in decades.

JM Eagle, as with all processors, have many choices when they select machinery vendors. JM Eagle has chosen to purchase leading extrusion technology instead of significantly lower cost extrusion equipment that is typically iterations behind the technology curve. JM Eagle's choice of BEX and AMC for a major portion of their extrusion equipment need indicates a desire to have access to a strong technology and service provider.

The production rate of PVC pipe is influenced by a number of factors. The ultimate determination of a pipe manufacturer's success will depend on the system of pipe manufacturing. This system is inclusive of every item from personnel, formulation, material handling, extruder, die tooling to downstream equipment. The combination of these factors will determine the ability for a manufacturer to produce quality product at high efficiencies. We believe that BEX and AMC has provided JM Eagle with premium extruders, tooling, and downstream equipment, that when combined with their operation experience provides them the ability to produce PVC pipe more efficiently.

Best Regards

Kurt Waldhauer
President and CEO
American Maplan Corporation



Georgia Gulf Corporation
115 Perimeter Center Place
Suite 460
Atlanta, GA 30346
770.395.4591
Fax: 770.395.4529

March 29, 2010

Barry Lin
JM Eagle
5200 West Century Boulevard
Los Angeles, CA 90045

Dear Mr. Lin,

I am writing you in response to your request for a letter summarizing Georgia Gulf's business relationship with JM Eagle.

Georgia Gulf is a leading North American manufacturer and international marketer of commodity chemicals, vinyl polymers and compounds, and vinyl-based building and home improvement products while JM Eagle is recognized as the world's largest plastic pipe manufacturer - an innovative leader that combines technology with service to create the industry's most sophisticated and diverse products.

For many years, Georgia Gulf Chemicals & Vinyls, LLC has been and continues to be a supplier of suspension-grade PVC resins to JM Eagle for its use in the production of pipe and conduit. Georgia Gulf has and continues to supply JM Eagle plant locations with two suspension-grade PVC resins - Georgia Gulf® 5385 and 1091. These products are prime PVC resins (0.91 IV) produced at our manufacturing plants in Aberdeen, MS and Plaquemine, LA and shipped according to our standard shipping specifications. Both PVC resins are widely used in many applications and being purchased by many other PVC pipe, conduit, and siding manufacturers in North America.

The relationship between Georgia Gulf and JM Eagle has been and continues to be a solid and strong one that creates value for both parties. We appreciate the business and look forward to continuing our PVC supply relationship with JM Eagle going forward.

Please call me if you have any questions or if I can be of further assistance.

Sincerely,

A handwritten signature in cursive script that reads "Robert May".

Robert May
Vice President - Vinyl Resins



Oxy Vinyls, LP
CHESTERBROOK CORPORATE CENTER
640 LEE ROAD, SUITE 210
WAYNE, PA 19087
610/993-9980 1-800-733-3351
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April 1, 2010

Mr. Barry Lin
Special Assistant to the President
JM Eagle
5200 West Century Boulevard
Los Angeles, CA 90045

Dear Mr. Lin:

Per your recent request, the following addresses your questions relative to the sale by Oxy Vinyls, LP ("OxyVinyls") of OxyVinyls 225 and 225P resin to J-M Manufacturing Company, Inc., known as "JM Eagle":

- OxyVinyls' 225 and 225P resins are widely supplied to manufacturers of potable water pipe, pressure pipe and electrical conduit.
- OxyVinyls maintains separate grade codes and product identifications for off-grade products. All OxyVinyls' off-grade PVC resin is clearly identified as off-grade resin at time of sale on invoices and on the related certificates of analysis. OxyVinyls has made no off-grade sales to JM Eagle.
- OxyVinyls' 225 and 225P resins are widely supplied to manufacturers of potable water pipe, pressure pipe and electrical conduit.
- OxyVinyls maintains separate grade codes and product identifications for off-grade products. All OxyVinyls' off-grade PVC resin is clearly identified as off-grade resin at time of sale on invoices and on the related certificates of analysis. OxyVinyls has made no off-grade sales to JM Eagle.
- The IV specification range for OxyVinyls' 225 and 225P resin is currently 0.88 to 0.92, which falls within the 0.88 to 0.94 IV range for PVC resins used in the Plastic Pipe Institute ("PPI") generic range formulations for PVC pressure and potable water pipe. OxyVinyls' 225 and 225P resins are, and have been for many years, listed as approved materials for use in the PPI generic range formulations for the manufacture of pressure and potable water pipe.

We thank you for your business.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Kallal".

Daniel H. Kallal
National Sales Director
Oxy Vinyls, LP

