

Sheoga Hardwood Flooring Responsible Hardwood Procurement Policy

It is the policy of Sheoga to procure and sell hardwood and hardwood products originating from responsible sources. To that end, Sheoga commits to increasing our hardwood purchases from responsible known sources and to avoiding hardwood from controversial sources. Sheoga has appointed Larry Yoder Jr. as the contact person responsible for implementing this policy.

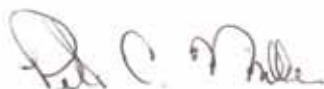
The following are considered responsible sources within the context of this policy and in conformance with Tier 1 of the Responsible Procurement Program:

1. FSC-Certified wood from any country
2. The United States of America when the forest of origin is located within:
 - a. States where growth exceeds removals (harvest) and mortality by volume, and
 - b. are considered 'low risk' for coming from forest areas where traditional or civil rights are violated; forest areas where high conservation values are threatened by management activities; wood from forests in which genetically modified trees are planted; and wood that has been harvested illegally or wood harvested from areas which have been converted from natural forest to plantations or non-forest uses.
3. Outside the United States of America when the forest of origin is located within:
 - a. countries deemed to be low risk in terms of illegal logging, or
 - b. legality of harvesting has been determined through credible independent verification

Sheoga is committed to making best efforts to identify the sources of wood used in the manufacture and sale of our products but recognizes the difficulty in achieving 100% certainty. For this reason Sheoga invites stakeholders to contact Larry Yoder Jr. by email (larry@sheogaflooring.com) or telephone (800-834-1180) and issue a formal complaint if it is believed that we are not meeting this policy. Sheoga makes the following commitments towards efficient processing and responses to all valid complaints; Sheoga shall:

- ✓ Evaluate and respond to complaints within 2 weeks;
- ✓ Investigate all complaints within 2 months;
- ✓ Immediately halt the use of wood found not to be in line with the company's procurement policy;
- ✓ Maintain records for all complaints and actions taken to be made available to a third party auditing company

Signed,



Pete C. Miller / President

Date / 2-17-2010