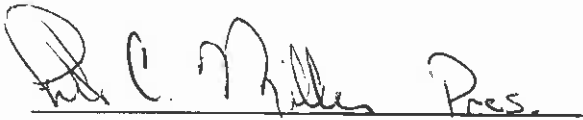


# Sheoga Hardwood Flooring & Paneling Inc.

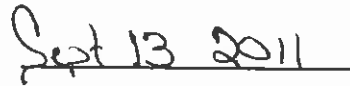
## FSC Controlled Wood Company Policy

Our company Sheoga Hardwood Flooring and Paneling Inc. will make its best efforts to avoid trading and sourcing wood or wood fiber (herein referred to as wood) from the following categories:

- a) Illegally harvested wood;
- b) Wood harvested in violation of traditional or civil rights
- c) Wood harvested in forests where high conservation values (HCVs) are threatened by management activities;
- d) Wood harvested in forest being converted to plantation or non-forest use;
- e) Wood from forests in which genetically modified (GMO) trees are planted

 Paul C. Miller Pres.

Name & Title

 Sept 13 2011

Date