

December 30, 2008

To Whom It May Concern:

Re: California Air Regulations – 93120-93120.12, Title 17

Beginning on January 1, 2009 Barcalounger will manufacture and import all of its finished products using plywood, medium density fiberboard, and particle board that are compliant with the new California CARB regulation that restricts formaldehyde emissions to .08 ppm.

It is important to remember, Barcalounger will begin to manufacture and import finished products that are compliant with the new CARB regulation after January 1, 2009. These goods will have their law labels, cartons, and Bills of Lading stamped as CARB P-1 compliant and, as always, products and cartons will have labels indicating when the piece was manufactured.

Products produced or imported prior to January 1, 2009 are not required to be compliant and will not contain the CARB P-1 certification statement on the product, carton, or the Bill of Lading. Products produced prior to January 1, 2009 must be shipped by Barcalounger before June 30, 2010. Barcalounger will complete shipping these products long before this date.

As you may be aware, this is a California Regulation for goods not only sold by retailers in California, but also shipped into California by retailers outside the state. Barcalounger because of this will produce only CARB compliant products from January 1, 2009 forward.

A link can be found on our website that contains this information. Again, all of our products that are manufactured domestically or manufactured by offshore sources after January 1, 2009 will be compliant with CARB.

Our website can be found at www.barcalounger.com.