

September 5, 2003

Mike Turner Main Road George Town Tasmania Australia 7253

Subject: Independent Laboratory Impact Absorption Test Comparison of Hip Protector Foam Pads and Tube Tread® Floor Matting

Reference: Garwood Laboratories Report No. R25664, Dated May 28, 2003

Dear Mike,

We advise that the Garwood Laboratories Inc of Pico Rivera California Test Report (No: R25664) has been evaluated by Posey Company and identifies that the commercial/industrial grade (Grey colored) Tube Tread® Matting provides as much as 93% impact absorption effectiveness when compared to our Hipster pads, while the domestic grade (Green colored) Tube Tread® Matting provides as much as 86% impact absorption.

The easy way to interpret the data is to compare the g-forces of the "Response" curves (page nos. A-4 and A-5) which is impacting the fixture with no padding verses the g-forces of the curves where the Tube Tread® was impacted (page nos. A-6 thru A13).

Kind regards,

Roy S. Carr Product Development Director