

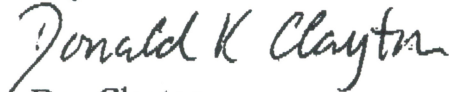
December 16, 2002

Dear Barnet,

Please be advised that our mattresses used in your product numbers FC500, FC1000, 306 SUPRA and 475 SUPRA are manufactured in accordance with and comply with DDF 4-72 and ASTM 1692. The former refers to compulsory federal standards for mattresses relating to flammability, labeling and construction. The latter refers to voluntary standards for open flame protection.

If you have any questions please do not hesitate to contact me.

Regards,

A handwritten signature in cursive script that reads "Donald K Clayton".

Don Clayton
General Manager