

Independent Accountants' Report

To the Board of Directors and Customers of  
Springfield Plastics, Inc.

We have examined management's assertion, that Springfield Plastics, Inc. complied with the requirement that 100% of the resin purchased during the year ended December 31, 2014 for use by Springfield Plastics, Inc. in the manufacture of its drainage pipe and fittings was virgin resin. Management is responsible for Springfield Plastics, Inc.'s compliance with this requirement. Our responsibility is to express an opinion on Springfield Plastics, Inc.'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Springfield Plastics, Inc.'s compliance with this requirement and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Springfield Plastics, Inc. compliance with the specified requirement.

**In our opinion Springfield Plastic, Inc. complied, in all material respects, with the requirement that 100% of the resin purchased during the year ended December 31, 2014 for use by Springfield Plastics, Inc. in the manufacture of its drainage pipe and fittings was virgin resin.**

*Eck, Schafer & Punke, LLP*

Springfield, Illinois  
March 12, 2015