



## ICC-ES Listing Report ESL-1596

Reissued April 2025

This listing is subject to renewal April 2026.

**CSI:** DIVISION: 06 00 00—WOOD, PLASTICS AND COMPOSITES  
Section: 06 16 00—Sheathing

DIVISION: 09 00 00—FINISHES  
Section: 09 28 15—Magnesium Oxide Backing Panels

### Product Certification System:

The ICC-ES product-certification system includes evaluating evidence in support of test data provided by the listee to verify compliance with applicable codes and standards. The system also involves factory inspections, and assessment and surveillance of the listee's quality system.

**Product:** INNOVATION MGO WALL PANELS

**Listee:** US MGO COMPANY, LLC

**Evaluation:** INNOVATION MgO Wall Panels are fiberglass-reinforced magnesium oxide sheets used as sheathing in walls. The panels have a smooth-side and a rough-side. The panels are available 4-feet (1.22 m) wide and 8-feet (2.44 m) in length. The panels were evaluated when tested at a nominal thickness of 1/2-inch (12 mm actual) to the following standard:

- ASTM E2768-11 (Reapproved 2018), Standard Test Method for Extended Duration Surface Burning Characteristics of Building Materials (30 min Tunnel Test), ASTM International.

**Findings:** INNOVATION MgO Wall Panels have a flame spread index (FSI) of 25 or less and a smoke-developed index (SDI) of 450 or less, as determined for the initial 10-minute test period in accordance with ASTM E2768. During the subsequent 20-minute test period, the flame front did not progress more than 10.5 ft (3.2 m) beyond the centerline of the burners when tested in accordance with ASTM E2768.

### Identification:

1. The ICC-ES mark of conformity, electronic labeling, or the listing report number (ICC-ES ESL-1596) and when applicable the ICC-ES listing mark, along with the name, registered trademark, or registered logo of the listee must be included in the product label.
2. In addition, each INNOVATION MgO Wall Panel shall be identified by a stamp or label on the panel bearing the name of the report holder, the product name, and the panel thickness.
3. The report holder's contact information is the following:

**US MGO COMPANY, LLC**  
9600 PLOOF ROAD SE, BUILDING 9  
LELAND, NORTH CAROLINA 28451  
(855) 646-4968  
[www.usmgo.co](http://www.usmgo.co)

**Installation:** INNOVATION MgO Wall Panels must be installed in accordance with the US MgO Company, LLC published installation instructions and applicable codes.

**Conditions of Listing:**

1. The listing addresses only conformance with the standards and code sections noted above.
2. Approval of the product's use is the sole responsibility of the local code official.
3. The listing applies only to the materials tested and as submitted for review by ICC-ES.
4. INNOVATION MgO Wall Panels are manufactured under a quality control program with inspections by ICC-ES.