



# Magnesium Oxide (MgO) Board

Structural sheathing 1/2" and floor 3/4" panels

**INDICATIVE DATA** — please contact us directly for the manufacturer's spec sheet for your specific order: 718-386-6119 · [inquiry@dmlumber.com](mailto:inquiry@dmlumber.com)

Magnesium-oxide sheets reinforced with multiple fully embedded fiberglass mesh layers, with a smooth side and a rough side. Code-evaluated under an ICC-ES Evaluation Report (issued July 2026, under an active continuous compliance program through July 2027) for the 2024, 2021, 2018 and 2015 International Building Code (IBC) and International Residential Code (IRC), with City of Los Angeles, California and Florida supplements.

## Panels

| Panel                | Thickness    | Widths                                 | Lengths                              | Edges                         |
|----------------------|--------------|----------------------------------------|--------------------------------------|-------------------------------|
| Structural sheathing | 1/2" (12 mm) | 4 ft (1200 mm)                         | 8, 9 and 10 ft (2400, 2700, 3050 mm) |                               |
| Floor                | 3/4" (19 mm) | 2, 3-1/2 and 4 ft (600, 1100, 1200 mm) | 4, 8 and 9 ft (1200, 2400, 2700 mm)  | Tongue and groove, long sides |

## Surface-burning characteristics

Class A per IBC Section 803.1.2: flame-spread index 25 or less and smoke-developed index 450 or less when tested in accordance with ASTM E84.

## Evaluated uses

- Exterior wall sheathing (1/2") in Type V construction, and in Type III construction
- Exterior wall sheathing (1/2") in nonbearing walls where fire-resistance rated construction is not required in Type I and II construction
- Exterior wall sheathing (1/2") in Type IV-HT (2024 and 2021 IBC) and Type IV (2018 and 2015 IBC) construction
- Structural sheathing (1/2") on exterior walls to resist uniform transverse loads and racking shear loads
- Exterior wall sheathing (1/2") providing projection protection, or as an alternative to fire-retardant-treated wood in fire-resistance rated projections (IRC Tables R302.1(1) and R302.1(2))
- Floor underlayment (1/2" and 3/4") in Types III and V construction, and in Type IV-C and IV-HT construction (2024 and 2021 IBC)
- Interior substrate sheets for ceramic tile, natural stone or dimensional stone on walls in interior dry areas and on walls and ceilings permitted in IBC Section 2509.2 and IRC Section R702.4.2

Installation, design values and conditions of use are set out in the full ICC-ES evaluation report, available from D&M on request.