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UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 3

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,  
Section 17(a) of the Public Utility  
Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of  
1940

- 1. Name and Address of Reporting Person\*  
Borden, Inc. (See Annex A)  
(Last) (First) (Middle)  
180 East Broad Street  
(Street)  
Columbus, OH 43215  
(City) (State) (Zip)
- 2. Date of Event Requiring Statement  
(Month/Day/Year)  
12/18/98
- 3. IRS or Social Security Number of Reporting Person  
(Voluntary)
- 4. Issuer Name and Ticker or Trading Symbol  
Spurlock Industries, Inc. Symbol: OTC BB:SKII
- 5. Relationship of Reporting Person to Issuer  
(Check all applicable)  
Director  10% Owner  
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Officer (give title above) Other (specify below)  
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- 6. If Amendment, Date of Original  
(Month/Day/Year)
- 7. Individual or Joint/Group Filing (Check Applicable Line)  
Form filed by One Reporting Person  
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 Form filed by More than One Reporting Person  
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Table I -- Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)  
Common Stock, no par value per share
2. Amount of Securities Beneficially Owned (Instr. 4)  
0
3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)  
I
4. Nature of Indirect Beneficial Ownership (Instr. 5)  
See Annex B

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 5(b)(v).  
(Print or Type Responses)

Table II -- Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)
2. Date Exercisable and Expiration Date  
(Month/Day/Year)  

Date Exercisable	Expiration Date
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3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)  

Title	Amount or Number of Shares
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4. Conversion or Exercise Price of Derivative Security
5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)
6. Nature of Indirect Beneficial Ownership (Instr. 5)



Explanation of Responses: See Annexes A and B

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, See Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

/s/ Ellen G. Berndt 12-28-98

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Borden, Inc. Date  
by: Ellen G. Berndt

/s/Phyllis Yeatman 12-28-98

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Borden Holdings, Inc. Date  
by: Phyllis Yeatman

/s/Phyllis Yeatman 12-28-98

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BW Holdings, LLC Date  
by: Whitehall Associates,  
L.P., its managing member  
by: Borden Holdings, Inc.  
Attorney-in-fact

Annex A

Borden Holdings, Inc. and BW Holdings, LLC jointly file this Form 3 with Borden, Inc. The address of Borden Holdings, Inc. and BW Holdings, LLC is 2711 Centerville Road, Wilmington, Delaware 19808.

## Annex B

Beneficial Ownership is based solely on the provisions of a Voting Agreement, dated as of December 18, 1998 (the "Voting Agreement"), among Borden Chemical, Inc., a Delaware corporation, SII Acquisition Company, a Virginia corporation, and Phillip S. Sumpter and Katherine G. Sumpter, Irvine R. Spurlock and Harold N. Spurlock, Sr., Spurlock Family Corporation, Spurlock Family Limited Partnership, Trustees u/a with Harold N. Spurlock, Sr. and Trustees u/a with Irvine R. Spurlock (the "Stockholders") pursuant to which among other things, the Stockholders have agreed to vote 3,695,800 shares of common stock of Spurlock Industries, Inc. in favor of the Merger (as defined in the Agreement and Plan of Merger, dated as of December 18, 1998 (the "Merger Agreement"), among Borden Chemical, Inc., SII Acquisition Company, and Spurlock Industries, Inc.) and of certain related agreements and actions and against certain other enumerated related actions or agreements. Subject to the terms and conditions of the Voting Agreement, the Stockholders have also agreed, among other things, to restrictions on transfer of their common stock of Spurlock Industries, Inc., to waive any rights of appraisal available in the Merger and to take or refrain from taking certain other actions. A description of the Voting Agreement is contained in the Schedule 13D filed by the Reporting Person with the Securities and Exchange Commission on December 28, 1998, which is incorporated herein by reference.