



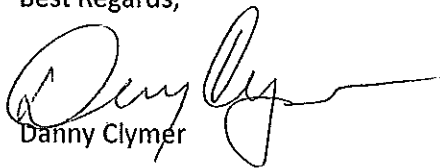
September 19, 2013

To whom it may concern,

Re: Conflicting Materials

In June 2013, Manchester Tank send a Conflicts Material questionnaire to all of our valve, welding consumables, fitting, tank heads and larger steel suppliers, and all responded that the materials they supplied to Manchester do not contain Conflict Material. It is not possible, however, to determine the originating source of materials in scrap used by steel mills in the production of steel.

Best Regards,



Danny Clymer

Vice President, Supply chain Management

Manchester Tank