



10221 Capital Avenue  
Oak Park, MI 48237

July 26, 2011

To Our Valued Customers,

**Statement on Conflict Minerals**

Eaton Steel Bar Company has reviewed our entire supply base in order to insure light of the recently enacted legislation requiring companies to report the use of "Conflict Minerals" to the SEC.

The review of our operations and associated supply chain has determined that no "Conflict Minerals" are used by the Eaton Steel Bar Company or its associated supply base.

If you have any questions regarding this issue or require any additional information please do not hesitate to contact me directly at (248) 797-9870.

Andrew Wurts  
Customer Advocate/Quality Manager  
Eaton Steel Bar Company