

January 30, 2013

Dear Garmco USA customer;

The purpose for this letter is to state our compliance with the **2012 U.S. Conflict Minerals Legislation**. Further noted, is the absence of direct or indirect connection with the minerals being mined within the eastern provinces of the Democratic Republic of the Congo. Currently, this legislation consists of the following four minerals; Columbite-tantalite, Cassiterite, Wolframite, and gold.

Garmco USA is a wholly owned subsidiary of GUSA Holdings, Inc., which is owned by Gulf Aluminum Rolling Mill, Co, [GARMCO] located in the Kingdom of Bahrain. Garmco is a private organization, and is not required to state compliance with this legislation regarding the SEC directive. However, since this legislation could apply to you, a valued customer of Garmco USA, we believe it is important to provide this letter to assist in your efforts to substantiate compliance with all of your suppliers.

Should you have any further questions, please contact myself, or Bill Witherspoon.

Sincerely,



Jonathan Harper
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CC:

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