



## **Wheeling - Nisshin**

Penn & Main Streets • P.O. Box 635 • Follansbee, WV 26037

August 4, 2011

Re: Conflict Materials

To Whom It May Concern:

Please be advised that Wheeling-Nisshin, Inc. does not acquire or use any minerals that originate in the Democratic Republic of the Congo or its adjoining countries.

Regards,

A handwritten signature in black ink that reads "Richard L. Nester". The signature is written in a cursive, flowing style.

Richard L. Nester  
General Manager, QACS