

ATAS International Inc.

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Manufacturing
plants in
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Maryville, TN
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June 17, 2005

To Whom It May Concern:

Re: RECYCLED CONTENT OF ROOFING AND WALL PANELS

ATAS International, Inc. produces metal roofing and wall products from coated steel, aluminum and copper materials. Data on the recycled content is not available from each individual supplier. Therefore, the most accurate industry data are provided below.

Steel

Annual industry data on the recycled content of steel is available at www.recycle-steel.org. Sections on "LEED Certification" and the document titled "Steel Takes LEED with Recycled Content" contain the required data and a description of the calculation. Steel for ATAS products is made in a Basic Oxygen Furnace. The most recent data from this web site is as follows:

- Total Recycled Content: 31.0%
- Post-Consumer Recycled Content: 23.0%
- Post-Industrial Recycled Content: 7.3%

Aluminum

For their Technical Bulletin #04-0004, titled "Recycled Content of Metal Roofing and Siding Panels," the Metal Construction Association (www.metalconstruction.org) obtained the best available data from The Aluminum Association (www.aluminum.org). The following quotation is from their bulletin:

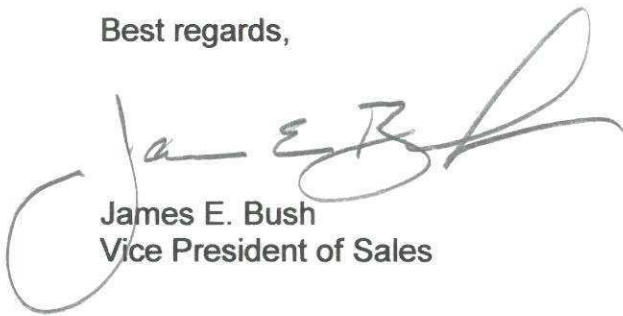
"Aluminum is also recycled extensively from both post-consumer and post-industrial sources and provides the most valuable component for most municipal recycling efforts. A survey in late 2003 indicated that the recycled content of domestically produced, flat-rolled products for the building and construction market was approximately 80-85%. In addition, at the end of their long, useful life, aluminum roofing and siding panels can be repeatedly recycled back into similar products with no loss of quality."

Copper

The Metal Construction Association Technical Bulletin referenced above is also the best source for data on the recycled content of copper. Information from the Copper Development Association (www.copper.org), as described in the Technical Bulletin, is as follows:

"The average recycled content of all copper products is 44.6%. Copper wire is the biggest consumer of copper and that copper must be pure. As a result, copper wire production uses little copper scrap. The remaining copper market, including copper roofing, contains 75% scrap. Almost 50% of this is post consumer scrap."

Best regards,

A handwritten signature in black ink, appearing to read 'James E. Bush', is written over the typed name and title. The signature is fluid and cursive, with a large initial 'J' and 'B'.

James E. Bush
Vice President of Sales