



Atlas Tube, Inc.
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Chicago, IL 60633-2497
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October 9, 2008

Dear Sir or Madam:

I received your request regarding the recycled content of our tubing. As you may know, we purchase our steel from a variety of sources. Each of these sources has a different manufacturing process. Depending on the supplier, the process, the current price of scrap, and other factors, the recycled content of our tubing will vary. Scrap content is consistent for a given heat, so all tubing and orders from one heat will have the same recycled content.

Most integrated steel manufacturers use a Basic Oxygen Process to produce their steel. The BOP uses a combination of iron ore and scrap. Their scrap, or recycled, content generally ranges from 20 to 30 percent.

Most mini-mill steel manufacturers use an Electric Arc Furnace process to produce their steel. The EAF process uses electricity to make new steel out of scrap steel. Their scrap, or recycled, content is usually close to 100 percent.

If you have any questions, please do not hesitate to contact me.

Best Regards,

Mike Whalen
Divisional Quality Manager