

April 9, 2009

**Special Manufacturer's Specifications-**

Re: Steel Content of Flannery's Steel Trims

To Whom It May Concern:

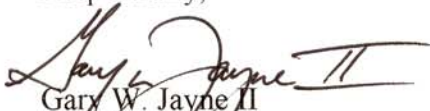
After consulting with our steel suppliers, we have determined that Flannery's trims such as Fast Mask® and Bullnose Cornerbead consist of steel that was produced in various countries. Our suppliers have informed us that our steel comes from California Steel Industries, a.k.a. CSI ([www.californiasteel.com](http://www.californiasteel.com)). CSI's conversion mill is located in the greater Los Angeles area. CSI acquires their steel slabs from the open market and their countries of origin can include, but not limited to the United States, Australia, Mexico, and Brazil. Their steel slabs over a whole year average about 14.5% of post-consumer and 3.5% of post-industrial content (see attached letter).

CSI brings in the steel slabs and then converts them into rolled steel coils, which our vendors purchase on our behalf. Our vendors then slit the steel (also in the greater Los Angeles area) to our size specifications and deliver them to our manufacturing facility in San Fernando, California. It is the goal of Flannery to provide the construction industry with quality products. At the same time, we are constantly mindful of the impact our business has on the environment. Flannery manufactures trims that are composed of three types of material. We produce aluminum, steel, and vinyl products all of which can be recycled.

Since our steel trims are 100% recyclable, Flannery recycles all internal scrap that is produced in our manufacturing facility. It is either sent back to our supplier or recycled through local recycling agencies. We have the assurance from our steel suppliers that they also recycle any steel scrap that is produced in the production process. Steel is an excellent material to manufacture trims with because of its durability. Our steel trims can be recycled through just about any recycling agency.

If you are interested in learning more about the physical composition of our steel trims, you may download a Material Safety Data Sheet (MSDS) from our website at [www.flannerytrim.com](http://www.flannerytrim.com). They are available on any of our steel product pages.

Respectfully,



Gary W. Jayne II  
Sales Manager



**CALIFORNIA STEEL INDUSTRIES, INC.**

1 California Steel Way  
Fontana, CA 92335  
(909) 350-6200  
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April 9, 2009

Gary Jayne  
Flannery Inc.  
300 Parkside Dr.  
San Fernando, CA 91340

Fax No: (818) 837-1155  
E-Mail:

Dear Mr. Jayne:

SUBJECT: Recycled Content of Steel Products Produced by California Steel Industries

California Steel Industries has no steelmaking facilities, and buys slabs from many sources around the world for conversion to finished products at our plant in Fontana, California.

Based on total slab tonnage purchased annually from all sources, we expect the recycled content of the products we produce to achieve at least 18% based on recent supplier activity. Actual scrap usage by individual suppliers may vary significantly, some well over 25%. However, we would anticipate that aggregate scrap utilization by our suppliers would typically average 14.5% for post-consumer and 3.5% for post-industrial (pre-consumer) content.

If you have further questions concerning this subject, do not hesitate to call us.

Sincerely,

CALIFORNIA STEEL INDUSTRIES, INC.

Ralph P. Hayden, Jr.  
Chief Metallurgist and Manager Quality Services  
Specifications

RPH:bac

(updated 11/18/08)