

To Whom It May Concern:

January 5, 2007

This information is being provided as an assurance that Neo-Metro, a division of Acorn Engineering Company, currently fabricates its products with 'Green Building' friendly stainless steel that is manufactured in the United States using the electric arc furnace method.

Neo-Metro uses various gauges of Type 304, 316, 316L and 316LN stainless steel sheet to manufacture its many lines of plumbing and health-care fixtures for its large family of companies. These various types of stainless steel are certified to ASTM-A-240. All of these types of material manufactured in the United States contain recycled material. The percentage of recycled material in the finished mill product is approximately 75%. Typically mills will not provide specific documentation to this effect for the end user. The mills supply mechanical and chemical test reports for each lot of material. These documents along with certifications from the distribution level, verify that the material meets the ASTM-A-240 requirements. This documentation is on file at Neo-Metro and at our supplier's facilities. Neo-Metro has consulted an independent metallurgist who verified that this information is true for all United States stainless steel sheet mills who are utilizing the electric arc furnace method. This method is only used for re-melting recycled scrap materials and cannot be used to melt raw elements into steel.

Sincerely,



**David Fraser**  
*Purchasing Manager*



**Dale Barber**  
*Quality Assurance Manager*


**Mailing Address:**

P.O. Box 3527  
City of Industry CA , 91744 U.S.A. 

**Street Address:**

15125 Proctor Ave   
City of Industry CA , 91746 U.S.A.

**Contact :**

800•591•9050   
626•855•4854

FAX: 626•937•4725

e-mail: [info@neo-metro.com](mailto:info@neo-metro.com) 

[www.neo-metro.com](http://www.neo-metro.com) 