



"Tubing with a Difference"

August 8, 2016

To Whom It May Concern

**Re: Confirmation and Declaration of Compliance with the Dodd-Frank Wall Street Reform and Consumer Protection Act H.R. 4173 Section 1502**

The United States Securities and Exchange Commission issued final rules in August 2012 that implemented the provisions of Section 1502 of the Dodd-Frank Wall Street Reform and the Consumer Protection Act. Section 1502 of this Frank-Dodd Act imposes new reporting requirements on companies who manufacture, or contract to manufacture, products that use Conflict Minerals. These minerals are defined as cassiterite (from which tin is derived), columbite-tantalite (coltan, the mineral from which tantalum is extracted), gold, wolframite (from which tungsten is derived) and any other minerals determined by the Secretary of State to be financing the conflict in the Democratic Republic of Congo (DRC) and its adjoining countries (the DRC countries).

G&L is a processor of metals but not a producer of metals and, as such, we have reviewed the conflict minerals requirements with our suppliers. Based on the confirmation from our suppliers that they do not utilize any conflict minerals in the manufacturing of our raw materials, our products are "DRC" conflict free.

Therefore we certify materials produced as of Jan. 21, 2013 and those going forward are conflict free.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mike Adams', is written over a light blue horizontal line.

Mike Adams

Technical Director

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