June 24, 2009

To Whom it May Concern

Please be advised that Ruskin Company products fabricated at the following USA locations listed below are in full compliance with the "Buy American" provision as required under the American Recovery and Reinvestment ACT (ARRA) of 2009.

- Lexington, KY
- Fairmont, WV
- Parsons, KS
- Galesburg, KS
- Mira Loma, CA
- · Geneva, AL
- New York, NY
- · Grandview, MO
- Elkton, SD
- Dothan, AL
- Carrollton, TX
- Quapaw, OK



M.K. Shah

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Ruskin Group