

June 20, 2006

Ms. Tami Brewer  
Materials Manager  
Magic Steel Sales LLC  
4242 Clay Ave.  
Grand Rapids, MI 49548  
Tel: 616/532 1340  
Fax: 616/532 0565  
E-mail: "Tami Brewer" <tbrewer@magicsteelsales.com>

Dear Ms. Brewer:

The steel products sold by AK Steel Corporation meet both the RoHS and ELVD requirements. Please consider the following statement:

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"The carbon, stainless and electrical steels supplied by AK Steel Corporation comply with the European End-of-Life - Vehicle Directive, ELVD. Residual levels of Hg, Pb, Cd and hexavalent chromium are within acceptable limits according to these directives. In addition, the steel complies with the "Supplier Restricted Substance Survey" for hazardous\* substances. AK Steel Corporation makes no intentional additions of Mercury, Radium, Alpha source or low melting point elements during steel processing. Toxic elements such as Lead, Arsenic, and Antimony are impurities in steel and may be considered alloyed with the metal so as to be rendered inert."

Electrical steels coated with an insulating film coating, Carlite, contain trace amounts of hexavalent chromium, generally less than 0.1 PPM, well below both the RoHS and ELVD limit.

\*The European Union created two (2) regulatory directives in 2003 that restrict the use of certain hazardous substances in the design and manufacture of Electrical and Electronic Equipment; EU-Directive 2002/95/EC of 27 January 2003 (RoHS) and EU-Directive 2003/11/EC of 06 February 2003.

Please contact me if you have any questions.

Regards,

*Sean Madigan*  
**AK Steel Corporation**