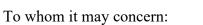


October 22, 2009

Re: ARRA Compliance - American Made Manufactured Goods





In response to the ARRA Compliance of Manufactured Goods as American Made, The Kupferle Foundry Company provides answers to three (3) questions furnished by the USEPA that determines The Kupferle Foundry Company meets ARRA compliance.

	Has substantial transformation occurred within the		
	U.S.?		
1	Question	Yes	No
	1. Were all of the components of the manufactured good manufactured in the united states and were all of the components assembled into the final product in the U.S.?		No
	2. Was there a change in character or use of the good or the		
	components in America?	Yes	
	3. Was (/were) the process(s) performed in the U.S. (including		
	but not limited to assembly) complex and meaningful?	Yes	

	Was there a change in character or use of the good		
2	or the components in America?	Yes	
	a. Was there a change in the physical and/or chemical properties or characteristics designed to alter the functionality		
	of the good?	Yes	
	b. Did the manufacturing or processing operation result in a change of product(s) with one use into a product with a		
	different use?	Yes	
	c. Did the manufacturing or processing operation result in the	N	
	narrowing of the range of possible uses of multi-use product?	Yes	

3	Was (/were) the process(s) performed in the U.S. (including but not limited to assembly) complex and meaningful?	Yes	
	a. Did the process take a substantial amount of time?	Yes	
	b. Was (/were) the process(s) costly?	Yes	
	c. Did the process(s) require particularly high skill level?	Yes	
	d. Did the process(s) require a number of different operations?	Yes	
	e. Was substantial value added in the process(es)?	Yes	

Using USEPA guidance regarding SUBSTANTIAL TRANSFORMATION of MANUFACTURED GOODS, USEPA provides that SUBSTANTIAL TRANSFORMATION has occurred if:

If answers to any Questions 1, 2, or 3, are YES

If answers to any 2a, 2b, or 2c, to Question 2 are YES

If answers to at least two of 3a, 3b, 3c, 3d, or 3e, to question 3 are YES

Transformation of Kupferle Foundry Company Hydrants, Flushing Devices, Automatic Flushing Devices and Sampling Stations will be accomplished in The Kupferle Foundry Company owned facilities in St. Louis, MO. USA.

Sincerely,

Robert Galvin Vice President