



Valtorc International

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**AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)
BUY AMERICAN COMPLIANCE – SECTION 1605**

To Whom It May Concern:

After careful review we have concluded that we are in compliance with Section 1605 of the Buy American Provisions in the American Recovery and Reinvestment Act (ARRA).

Specifically, our company complies under the ARRA, 2 Code of Federal Regulations, Section 176.140, 176.160, which states that 'a good that is either wholly produced in the United States, or, if it contains materials from another country,' that 'has been substantially transformed into a new and different manufactured good'. Valtorc International products may contain foreign made castings and/or components which are incorporated into a new and different manufactured good.

Valtorc International manufacturing processes include design, fabrication, machining, welding, assembly, and coating resulting in a new and different manufactured product with all processes taking place in our facility located in Kennesaw, Georgia.

By my signature below, I certify this to be true and accurate,

A handwritten signature in black ink, appearing to read "A J Bental".

A J Bental
President
Valtorc International