

This presentation includes non-GAAP financial measures. Reconciliations of the non-GAAP financial measures to the most comparable measures calculated and presented in accordance with GAAP are included on supplemental schedules to our earnings press release, which was issued on December 16, 2011, and is available on our website at www.atkore.com.

Supplemental Schedule E

Atkore International Holdings Inc.
Non-GAAP Financial Measure Reconciliation
(In millions)
(Unaudited)

The Company reports its interim quarterly periods on a 13-week basis ending on a Friday with the fiscal year ending on September 30 for 2011. In 2011 the Company's interim quarterly periods ended for the Successor Period on December 24, March 25, and June 24, and September 30, respectively.

	2011					
	Predecessor Company	Successor Company				Combined
	Period from Sept. 30, 2010 through Dec. 22, 2010	December 24	March 25	June 24	September 30	Combined Fiscal year ended September 30, 2011
Net loss	\$ (3)	\$ (15)	\$ 4	\$ 13	\$ (19)	\$ (20)
Add:						
Depreciation and amortization	7	—	12	13	11	43
Interest expense	11	—	12	12	13	48
Provision (benefit) for income tax	—	—	2	6	(7)	1
EBITDA	15	(15)	30	44	(2)	72
Add:						
Restructuring (1)	(1)	—	1	—	1	1
Non-cash share based compensation (2)	1	—	—	1	—	2
Unusual product liability (3)	—	—	—	—	1	1
Non-cash pension expense (4)	1	—	—	—	2	3
Full year restructuring cost savings (5)	—	—	—	—	1	1
Management Fee	—	—	1	2	2	5
Other non-cash items (6)	2	15	16	3	2	38
Adjusted EBITDA	\$ 18	\$ —	\$ 48	\$ 50	\$ 7	\$ 123

- (1) Represents facility exit costs and employee severance and benefit costs.
- (2) Represents the add-back of non-cash compensation expense for restricted share awards and share options.
- (3) Represents the add-back of product liability expense associated with a discontinued type of sprinkler pipe.
- (4) Represents the add-back of pension expense.
- (5) Represents the estimated annual benefit associated with initiatives undertaken by us during fiscal 2011, as if those initiatives had been fully implemented at the beginning of the period, less amounts achieved. The actual annual benefit associated with these initiatives may differ from our estimates and we may not achieve the full benefit from these initiatives in future periods.
- (6) Other represents the net impact of other non-cash items, including impairment of a note receivable related to the sale of our automotive business, transaction costs, non-recurring consulting fees, one-time executive severance expense, and a gain on the sale of fixed assets. For the Successor Period from December 23, 2010 through September 30, 2011, the amount above includes the following significant items that resulted from the Transactions¹: the impact of selling the inventory with a stepped-up value as result of applying purchase accounting (\$11 million), and transaction-related costs incurred in connection with the Transactions (\$16 million).

¹ On December 22, 2010, Tyco International Ltd. ("Tyco") completed the sale of a 51% stake in its Electrical and Metal Products ("TEMP") business to affiliates of the private equity firm Clayton Dubilier & Rice, LLC ("CD&R"). The sale was effected pursuant to an investment agreement dated as of November 9, 2010 (the "Investment Agreement") by and among CD&R Allied Holdings, L.P. ("CD&R Investor"), Tyco, Tyco International Holding S.a.r.l., and Atkore International Group Inc. ("Atkore Group"). Atkore Group owns 100% of Atkore International.

Supplemental Schedule F

Atkore International Holdings Inc.
 Non-GAAP Financial Measure Reconciliation
 (In millions)
 (Unaudited)

Consolidated Total Leverage Ratio as of September 30, 2011 is as follows (\$ in millions):

	September 30, 2011
Senior secured notes due January 1, 2018	\$410
Asset-based credit facility	46
Other	2
Total debt	458
Less cash on-hand (limited to \$35 million) (1)	(35)
Total Indebtedness (A)	\$423
Total Combined Adjusted EBITDA (B)	123
Total Leverage Ratio (A)/(B)	3.4

(1) As of September 30, 2011, Cash and cash equivalents was \$48 million.