

EXHIBIT 3

Court Approved Legal Notice

*This Notice may affect your legal rights.
Please read it carefully.*

Important Legal Notice Authorized by the United States District Court, Northern District of Illinois about a class Action.

Please be advised that your rights may be affected by a class action lawsuit pending in the United States District Court for the Northern District of Illinois if you purchased PVC Pipe Products during the period from September 1, 2017 through ~~<<the Preliminary Approval Date>>~~ June 10, 2026.

Scan **QR Code** for the detailed Class Notice regarding this class Action.



PVC End User Class Settlement Notice

c/o Kroll Settlement Administration LLC
P.O. Box 225391
New York, NY 10150-5391

ELECTRONIC SERVICE REQUESTED

<<RefNum Barcode>>

CLASS MEMBER ID: <<Refnum>>

Postal Service: Please do not mark barcode

<<FirstName>> <<LastName>>

<<Address1>>

<<Address2>>

<<City>>, <<State>> <<Zip>>.<<zip4>>

<<Country>>

For more information or to update your address, visit: www.EndUserPVCLitigation.com, email: info@EndUserPVCLitigation.com, or call: (833) 621-8556

A-s Settlements (“Settlements”) have been reached in the above-referenced class action (“Action”) that is pending against Atkore Inc., Atkore International, Inc., Atkore Plastic Pipe Corp., Atkore RMCP, Inc., Allied Tube & Conduit Corporation, and affiliated brands Heritage, Queen City Plastics, Rocky Mountain Colby Pipe, and Cor-Tek (“Atkore”) and Otter Tail Corporation, Northern Pipe Products, Inc., and Vinyltech Corporation—collectively, “Northern Pipe and Vinyltech” and with Atkore, or “Settling Defendants”). IF YOU ARE IN THE SETTLEMENT CLASSES, YOUR RIGHTS WILL BE AFFECTED BY THIS CASE. This notice advises you of basic information about your options. A Long-Form Notice is available at www.EndUserPVCLitigation.com.

How do I know if I am a Class Member? This notice concerns a court-approved settlement class of end-users of PVC Pipe Products (the “End-User Settlement Class”). The End-User Settlement Class include all purchasers of PVC Pipe Products in the United States and territories during the period September 1, 2017, through **Preliminary Approval June 10, 2026**, who fall into any of the following categories: (1) All public water systems that purchased PVC Pipe Products for end-use, including in connection with the treatment or supply of water; (2) All public wastewater systems that purchased PVC Pipe Products for end-use, including for the collection, disposal or treatment of wastewater; (3) All suppliers of public energy or electricity that purchased PVC Pipe Products for end-use, including in connection with the supply of electricity for public consumption; and (4) All purchasers of PVC Pipe Products, who purchased from a seller that purchased the product indirectly from any of the Converter Defendants (or from any of the Converter Defendants’ parents, predecessors, subsidiaries, or Affiliates). Specifically excluded from the End-User Settlement Class are: (1) Defendants; the officers, directors, or employees of any Defendant; any entity in which any Defendant has a controlling interest; and any Affiliate, legal representative, heir, or assign of any Defendant; (2) any federal government entity; and (3) any judicial officer presiding over this action and the members of his/her immediate family and judicial staff, any juror assigned to this action, and any business majority-owned by any such person.

What Does the Settlements Provide? The Settlements requires Atkore to pay \$50,000,000 and Northern Pipe and Vinyltech to pay \$30,000,000 to the End-User Settlement Classes. ~~Atkore-The Settling Defendants~~ will also provide cooperation in the ongoing Action against the remaining Defendants. In addition to seeking approval of the ~~Atkore~~-Settlements, Interim Co-Lead Counsel will seek an interim payment of up to ~~\$24,500,000~~, \$000 for current and future litigation expenses from the ~~Atkore-respective~~ Settlement Funds *pro rata* upon Final Approval of the Settlements.

What Are My Options? If you do nothing, you will remain in the End-User Settlement Classes and you may be eligible for a future payment if you submit a valid Claim Form. **If you remain in the End-User Settlement Classes**, you will be bound by the Settlements, and you may not pursue a lawsuit on your own against ~~Atkore the Settling Defendants~~ as an End-User Settlement Class member with regard to any issues in the Action. **If you DO NOT want to be an End-User Settlement Class member for the both or either one of the Settlements** and be legally bound by **both or either of the** Settlements, you must exclude yourself from each of the Settlements you do not wish to be a part of ~~from the End-User Settlement Class~~. Full instructions on the process to exclude yourself or your business are contained in the Long-Form Notice at www.EndUserPVCLitigation.com. To exclude yourself from **both or either of** the End-User Settlement Classes, you must send the information described in the Long-Form Notice to the Settlement Administrator. Your request for exclusion must be postmarked **no later than Month-XX September 8, 2026**. You cannot exclude yourself by phone or by email. If you make a proper request for exclusion, you will not be legally bound by the Settlement(s). You may also object to **both or either of** the Settlements and/or the request for payment of litigation expenses by writing to the Settlement Administrator and counsel for the Parties about why you do not like the Settlement(s) and/or the request for payment of litigation expenses **no later than Month-XX September 8, 2026**.

What Has Happened So Far? Plaintiffs allege that Atkore, Northern Pipe and Vinyltech, other major producers of PVC Pipe Products, Oil Price Information

Service, LLC ("OPIS"), and their co-conspirators conspired and combined to fix, raise, maintain, and stabilize the price of PVC Pipe Products sold in the United States and Territories from September 1, 2017, to ~~June 16, 2026~~ June 16, 2026. Interim Co-Lead Counsel and Counsel for ~~Attkore~~ Settling Defendants have had extensive, separate settlement negotiations and have agreed to enter into a Settlement. On ~~Month XX~~ June 16, 2026, the Court granted preliminary approval of the Attkore Settlement and appointed the law firms of Pearson Warshaw, LLP and Fegan Scott LLP as Interim Co-Lead Counsel for the End-User Settlement Class. The Northern Pipe and Vinyltech Settlement was granted preliminary approval on [DATE]. Interim Co-Lead Counsel has already reached, and the Court has already approved, a prior settlement with OPIS.

A more detailed description of the Action and the claims asserted is contained in the Long-Form Notice available at www.EndUserPVCLitigation.com.

Your Other Rights. The Court will hold a Fairness Hearing on ~~Month-Day~~ October 1, 2026, at ~~9X0:00 x~~ 9X0:00 a.m. CT. End-User Settlement Class members are represented by the court-appointed Interim Co-Lead Counsel. You will not be personally responsible for their fees and expenses; instead, Interim Co-Lead Counsel intend to ask the Court at a later date for attorneys' fees, additional expenses and, costs incurred, and service awards for the named End-User Class Plaintiffs. You may hire your own attorney, at your own expense. If you hire a lawyer to speak for you or to appear in Court, your lawyer must file a Notice of Appearance.

PLEASE KEEP YOUR PURCHASE RECORDS AND NOTIFY THE SETTLEMENT ADMINISTRATOR OF ANY CHANGE IN ADDRESS. Do not contact the Court, Defendants, or their counsel. All questions should be directed to the Settlement Administrator or Interim Co-Lead Counsel.