

Exhibit 3

To:

From:

Subject: Legal Notice of Class Action – In re PVC Antitrust Litigation (NCSP Class)

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 or PVC Fittings during the period from January 1, 2020 through May 13, 2026.

A Court has authorized this Notice. You are not being sued. This is not a solicitation from a lawyer.

<<First Name>> <<Last Name>>

In re PVC Pipe Antitrust Litigation, Case No. 1:24-cv-07639

THIS NOTICE ONLY PROVIDES LIMITED INFORMATION ABOUT THE CLASS ACTION.

For more information or to update your address, visit: www.PVCantitrust.com,

email: info@pvcantitrust.com, or call: (833) 890-9261

Pursuant to a motion filed with the Court on April 28, 2026, a settlement (“Atkore Settlement”) has been reached in the above-referenced class action (“Action”) that is pending against Defendants 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 Defendants”). Pursuant to a second motion filed with the Court on May 29, 2026, a settlement (“Northern Pipe and Vinyltech Settlement”) has been reached in the Action that is pending against Defendants Otter Tail Corporation, Northern Pipe Products, Inc., and Vinyltech Corporation (“Northern Pipe and Vinyltech 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 detailed notice is available at www.PVCantitrust.com.

How do I know if I am a Class Member? This notice concerns court-approved settlement classes of Non-Converter Seller Purchasers of PVC Pipe and PVC Fittings (“PVC Pipe Systems”) with the Atkore Defendants (“NCSP Atkore Settlement Class”) and the Northern Pipe and Vinyltech Defendants (“NCSP Northern Pipe and Vinyltech Settlement Class”). The NCSP Settlement Classes include all entities and persons who purchased PVC Pipe Systems in the United States between January 1, 2020 through May 13, 2026 (1) directly from a seller that bought the PVC Pipe Systems from a Converter Defendant that was (2) manufactured by a Converter Defendant. As is explained in the long-form notice, certain individuals and entities (including Defendants, Defendants’ family members, any federal government entity, co-conspirators, and water, sewer, and electricity providers) are excluded from the NCSP Settlement Classes by definition.

What are my options? The Settlements require the Atkore Defendants to pay \$64,000,000 and the Northern Pipe, Inc. and Vinyltech Corporation, on behalf of the Northern Pipe and Vinyltech Defendants, to pay \$34,000,000 to the NCSP Settlement Class. The Atkore Defendants and the Northern Pipe and Vinyltech Defendants will also provide cooperation in the ongoing Action

against the remaining Defendants.

- **If you do nothing**, you will remain in the NCSP Atkore Defendants Settlement Class and NCSP Northern Pipe and Vinyltech Defendants Settlement Class, and you may be eligible for a future payment if you submit a valid claim form.
- **If you remain in the NCSP Atkore Defendants Settlement Class and NCSP Northern Pipe and Vinyltech Defendants Settlement Class**, you will be bound by the Settlements, and you may not pursue a lawsuit on your own against the Atkore Defendants or the Northern Pipe and Vinyltech Defendants as an NCSP with regard to any issues in the Action.
- **If you DO NOT want to be an NCSP Atkore Defendants Settlement Class member and/or NCSP Northern Pipe and Vinyltech Defendants Settlement Class member** and be legally bound by the Settlement, **you must exclude yourself from the NCSP Atkore Defendants Settlement Class and/or NCSP Northern Pipe and Vinyltech Defendants Settlement Class**. Full instructions on the process to exclude yourself or your business are contained in the long-form notice at www.PVCantitrust.com. To exclude yourself from the NCSP Atkore Defendants Settlement Class and/or NCSP Northern Pipe and Vinyltech Defendants Settlement Class, you must send the information described in the long-form notice to the Settlement Administrator and counsel for the Parties. Your Exclusion Request must be **received no later than August 7, 2026**. You cannot exclude yourself by phone or by email. If you make a proper Exclusion Request, you will not be legally bound by the Settlement(s).

What has happened so far? On August 23, 2024, NCSP Plaintiffs filed the first class action case alleging price-fixing in the PVC pipe market. NCSPs reached a prior settlement with Defendant Oil Price Information Service, LLC (“OPIS”) that included a monetary payment and extensive cooperation. NCSP Settlement Class Counsel (defined below) and counsel for Atkore Defendants have had extensive settlement negotiations and have agreed to enter into a Settlement. On May 13, 2026, the Court granted preliminary approval of the NCSP Settlement with the Atkore Defendants. On June 3, 2026, the Court granted preliminary approval of the NCSP Settlement with the Northern Pipe and Vinyltech Defendants. In both orders, the Court appointed the law firms of Lockridge Grindal Nauen PLLP and Scott+Scott Attorneys at Law LLP as “NCSP Settlement Class Counsel” for the NCSP Settlement Classes. **A more detailed description of the Action and the claims asserted is contained in the long-form notice available at www.PVCantitrust.com.**

Your Rights. The Court will hold a Fairness Hearing on September 15, 2026 at 9:00 a.m. CT. NCSP Settlement Class members are represented by the Court-appointed NCSP Settlement Class Counsel. You will not be personally responsible for their fees and expenses. NCSP Settlement Class Counsel intend to ask the Court at a later date for attorneys’ fees of up to one-third of the Settlement Funds (including accrued interest), reimbursement of litigation expenses and costs, and service awards for the class representatives, to be paid from the Settlement Fund, in connection with this and potential future settlements based on their services in this Action.

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 NCSP Settlement Class Counsel.