



Mr. Randy Passono  
President  
Collar City Auctions Realty & Management, Inc.  
9423 Western Turnpike  
Delanson, NY 12053

May 28, 2009

Re: Auction Services

Dear Randy,

Please accept my thanks for your help and the help of your team at Collar City Auctions in performing the auction of our surplus material this spring. I think the combination of Collar City's process, experience and guidance in combination with the efforts of our team got us well prepared for a successful auction.

The auction helped Super Steel achieve some cost recovery and kept us on schedule for the difficult closure of our facility in Glenville, NY. Your efforts helped ease a tough task.

The methods, skills and experience of your team are no doubt a factor in the success of Collar City Auctions. I wish you well in future endeavors. Thanks again.

Sincerely,

A handwritten signature in blue ink that reads "Bill Carr".

William Carr  
Commercial Manager