



Dear Valued Customer:

We are pleased to announce that New Star Metals has recently acquired many of the assets of the company formerly known as the Wheeling Corrugating Company.

On January 1st, 2013 World Class Corrugating (WCC) a wholly owned subsidiary of New Star Metals, will formally begin operations in Louisville Kentucky. Our commitment to you is to build upon the same high quality products that you have come to know and provide you with the superior customer service that New Star Metals customers have come to appreciate.

World Class Corrugating is stocking Galvalume and Galvanized, Prepainted and bare steel. We will be offering several profiles, flat sheets and a full complement of accessories. Over the next several weeks one of our Sales Representatives' will be contacting you with additional information. Alternatively, you may contact WCC at 888.977.9221 or me at 630.560.3270 with any questions. On behalf of New Star Metals we are very excited about the future and look forward to sharing additional plans with you in the next several weeks.

I would like to take this opportunity to thank you for the support you have shown in the past and I sincerely hope that you will allow us to continue to serve your business in a way that is mutually beneficial.

Sincerely,

Michael E. Noble

Chief Commercial Officer

New Star Metals