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**Subject : ESSAR Steel Algoma Inc. Recycle Content and LEED**

Sustainability, with respect to the Canadian Green Building Council's Leadership in Energy and Environmental Design (LEED ®) principle for construction products, is supported by the ESSAR Steel Algoma Inc. manufacturing process and is consistent with our corporate environmental policy.

ESSAR Steel Algoma Inc. is an integrated steel producer based in Sault Ste. Marie, Ontario, Canada. Revenues are derived primarily from the manufacture and sale of hot and cold rolled steel products, including hot and cold rolled sheet and plate.

Our products are currently made using the Basic Oxygen Furnace (BOF) process. The average recycle content of our steel ranges from 20% to 25% annually. Of this, post-consumer scrap content averages 5% to 8%, while 92% to 95% represents post-industrial content.

Essar Steel Algoma Inc. aligns our activities in general concert with the principles of the Canadian Green Building Council's LEED program since such is consistent with our own environmental policy. As an example of the extraction point for our raw material, we draw our iron ore pellets from Ishpeming, Michigan, shipped by Lake Vessel to our processing facility in Sault Ste. Marie, Ontario. We source our scrap materials out of suppliers from around the Great Lakes, such as but not limited to i.e. Chicago and Detroit, and numerous suppliers in southern Ontario, typically by lake vessel, but some by truck or rail from within the same general areas.

We trust this information satisfies any questions you may have regarding the status of the ESSAR Steel Algoma Inc. product mix with respect to the LEED ® protocol but we would be pleased to answer any additional questions that might arise.

Sincerely,

ESSAR Steel Algoma Inc.

A handwritten signature in black ink, appearing to read "J. Freiman", is written over a light grey rectangular background.