



EBSA 2011 OCT 26 PM 2:36

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October 14, 2011

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Long Term Incentive Plan for Certain Key Employees of North Star BlueScope Steel LLC (the "Plan")

Ladies and Gentlemen:

Please allow this letter to constitute the statement relating to the aforementioned Plan as required under Department of Labor Regulation 2520.104-23(b).

1. The Employer under the Plan is North Star BlueScope Steel LLC.
2. The EIN of the Employer is 34-1797943.
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. This is the only such plan maintained by the Employer and the current number of participants expected to participate in the Plan is five (5).

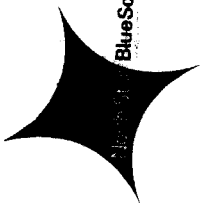
Please let us know if you should require any additional information.

Very truly yours,

North Star BlueScope Steel LLC

A handwritten signature in cursive script that reads "Rich Menzel".

Rich Menzel



BlueScope

6767 County Road 9
Delta, OH 43515

TOLEDO OH 436

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