

**Samuel, Son & Co., Inc.**  
**Midwest Division**  
20001 Sherwood Avenue  
Detroit, Michigan 48234  
(313) 893-5000  
(800) 521-0870  
(313) 893-8422 Fax  
www.samuel.com

30 April 2004

Dear Customer:

Carbon surcharges on our products have continued to escalate at an alarming rate due to the high price of scrap and energy costs, as well as a shortage of raw material (coke). Please be advised that we are maintaining your supply lines under adverse conditions. The delivery performance at the mills is deteriorating rapidly and we are on reduced allocations in many cases.

In order to maintain continued supply of your product in May, we need your prompt acceptance of the attached surcharges. Please initial and return this letter or send your written confirmation by email, separate cover, or amended purchase orders to your Samuel Inside Sales contact.

If you have any question as to which mill sources may apply to your products, please ask your Samuel Sales Representative to clarify this for you. Please keep in mind however, that availability at the time the order is scheduled (within agreed upon quality standards) will be the over-riding factor for the foreseeable future.

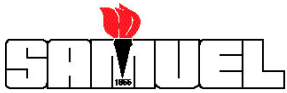
Thank you for your support and cooperation during these troubling times.

Sincerely,

*Thomas G. Sennett*

Vice-President Sales & Marketing

TGS/br  
Attachment



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**RAW MATERIAL SURCHARGE RATE CHART EFFECTIVE 01 MAY 2004**

<u>Vendor</u>	<u>Surcharge/Ton</u>	<u>Surcharge/Cwt</u>
W.C.I.	\$80.00	\$4.00
ISG Riverdale	\$130.00	\$7.00
US Steel	\$100.00	\$5.00
ISG Cleveland	\$100.00	\$5.00
S.D.I.	\$125.00	\$6.25
BHP	\$135.00	\$6.75
Rouge Steel	\$100.00	\$5.00
Stelco	\$80.00	\$4.00
Dofasco	\$90.00	\$4.50

All prices in US dollars.

I am duly authorized to accept the above-referenced charges in behalf of:

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Customer Name

\_\_\_\_\_, 2004  
Date

Please sign and return via fax (313) 893-9010.