

Indranil Sinha  
General Manager Purchasing & Stores



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January 30, 2013

To Whom It May Concern:

Re: Conflict Minerals

This letter confirms that Essar Steel Algoma Inc. adheres to the H.R. 4173 requirement regarding "Conflict Minerals", specifically with regard to niobium, which we do not purchase from the Democratic Republic of Congo or adjoining countries. All purchases of niobium are made from Canada or Brazil.

Sincerely,

A handwritten signature in black ink, appearing to read "Indranil Sinha".

Indranil Sinha

General Manager Purchasing & Stores