I, Alexandra Buchanan, HR Generalist at JMC Steel Group, Inc. ("JMC") hereby attest that all employees listed below are full time employees and are employed at the following locations as of December 31<sup>st</sup>, 2015:

JMC Steel Group – Corporate Headquarters 227 W. Monroe St, 26<sup>th</sup> Floor, Chicago, IL 60606 75 Full Time Employees

Atlas Tube 1855 East 122<sup>nd</sup> Street, Chicago, IL 60633 253 Full Time Employees

Wheatland Tube 4435 South Western Blvd, Chicago, IL 60609 250 Full Time Employees

Signed:

Name: Alexandra Buchanan

Title: HR Generalist

Date: 1/6/2016

AB 1/25/16