



March 10, 2008

To Whom It May Concern:

This letter is being written as it relates to the relationship that Colorado Steel Systems, Inc. has with American National Bank.

The banking relationship with Colorado Steel Systems, officers and related entities has been very satisfactory and it is anticipated by this bank officer to continue to develop. To date, the deposit accounts have maintained high six to seven figures and at this time have no debt obligations. American National Bank Private Banking Division is providing priority and personalized service to the officers as well as to the employees.

Colorado Steel Systems, Inc. and affiliated entities are well known and highly respected in the Denver metropolitan area with a high degree of integrity and generate annual sales in excess of fifty million.

American National Bank feels very fortunate to have Colorado Steel Systems, Inc. and its related entities as customers.

If you should need any further information, please call me at 866-433-0282.

Sincerely,

Marlene Seward  
Senior Vice President  
American National Bank  
Private Banking Division