

MATCHING GIFTS PROGRAM

Mitsui Steel, Inc. is pleased to announce that a Matching Gifts Program has been established effective February 2005.

As with our parent company, MSI supports donations of our employees that have chosen to make to their favorite charitable, educational or other qualified organization. Often times, these donations make a great difference in the lives of many people and in an effort to encourage this giving spirit, MSI will match your donation - dollar for dollar of up to \$1,000 per calendar year.

If you plan on participating in this program, simply complete Section 1 of the attached form and send it to your charity of choice along with your donation.

Once completed by your chosen charity and mailed back to MSI, we will proceed to process the matched portion however, please note that MSI's matching is limited to:

1. Full-time staff who are employed directly by Mitsui Steel, Inc. for at least three months
2. A minimum of \$25 and maximum of \$1,000 per calendar year (single or aggregate gifts' total) of donations made by you and,
3. Certain U.S. charitable organizations that have IRS 501(c)(3) status. MSI cannot include individuals and such organizations as, but not limited to: religious or fraternal organizations; political or lobbying groups; films or television productions; advertising, dinners or social events.

For more information or to obtain additional forms, please feel free to contact our own Tita Castaneda at 212-878-4091, or email her: tcastane@nyc.mitsui.com.