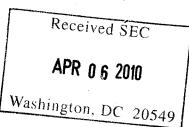




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April 6, 2010



Edwin Mecabe Managing Director Corporate Actions and Market Watch

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1-34685

Ms. Velma T. Smith Branch Chief Securities and Exchange Commission Branch of Filer Support 2 Room 2531 100 F Street, NE Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933 Metals USA Holdings Corp!, Common Shares, par value \$.01 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 5, 2010. Tentative listing date – April 9, 2010

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Sincerely,

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