

RELIANCE STEEL & ALUMINUM CO.

1182

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August 12, 2002

Via Commercial Courier

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

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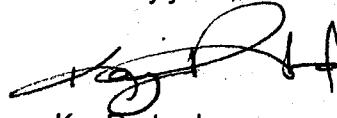
AUG 14 2002

Re: File No. 4-460 Sworn Statements

Dear Mr. Katz:

Pursuant to the order of the Securities and Exchange Commission under Section 21(a)(1) of the Securities Exchange Act of 1934, as amended, enclosed are the Statements Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings by Reliance Steel & Aluminum Co., a California corporation. David H. Hannah, Chief Executive Officer of Reliance, executed one as the Principal Executive Officer of Reliance, and Karla McDowell, Executive Vice President and Chief Financial Officer of Reliance, executed one as the Principal Accounting Officer of Reliance. Please acknowledge receipt of these Statements by file stamping the enclosed copies of this letter and the Statements and returning them to me in the postage paid return envelope. If you require any additional documents or information, please contact me.

Sincerely yours,



Kay Rustand
Vice President and General Counsel

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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Karla McDowell, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Reliance Steel & Aluminum Co., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee and the independent members of the Company's board of directors.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K filed by Reliance Steel & Aluminum Co. for the year ended December 31, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Reliance Steel & Aluminum Co. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the forgoing.

Karla McDowell
 Karla McDowell, Principal Financial Officer
 Date: 8/9/02

Subscribed and sworn to before me
 this 9 day of August,
 2002.

/s/ Terry A. Deichman
 Notary Public

My Commission Expires:
4-14-2004



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