



August 14, 2002

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OFFICE OF THE SECRETARY

AUG 14 2002

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

Re: Metals USA, Inc.

Dear Mr. Katz:

In accordance with Order 4-460 the following sworn statements are submitted on behalf of Metals USA, Inc.:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings, signed by J. Michael Kirksey, Chairman of the Board, President and Chief Executive Officer of Metals USA, Inc. on August 14, 2002; and
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings, signed by Terry L. Freeman, Senior Vice President, Treasurer and Chief Accounting Officer (Principal Financial Officer) of Metals USA, Inc. on August 14, 2002.

Sincerely,

John A. Hageman  
Senior Vice President, General Counsel

jah/hda  
Attachments

cc: J. Michael Kirksey  
Terry L. Freeman

1423

**Statement Under Oath of Principal Executive Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, J. Michael Kirksey, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Metals USA, Inc., 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 audit committee of Metals USA, Inc

(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 of Metals USA, Inc. filed with the Commission on April 17, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Metals USA, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

*J. Michael Kirksey*  
 J. Michael Kirksey  
 Chairman of the Board, President  
 and Chief Executive Officer

Subscribed and sworn to before me  
this 14<sup>th</sup> day of August 2002.

*Beverly Ann McIlvane*  
 Beverly Ann McIlvane  
 Notary Public

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My Commission Expires:

