STATE OF TENNESSEE
Tre Hargett, Secretary of State
Division of Business Services
William R. Snodgrass Tower
312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102

GERDAU AMERISTEEL US INC.
4221 W BOY SCOUT BLV
SUITE 600
TAMPA, FL 33607 USA

December 9, 2010

Davidson County CHARTER
Recvd: 12/09/10 12:16 10 pgs
Fees:9.50 Taxes:0.00
20101209-0098106

Control # 38279

Effective Date:12/31/2010 11:59 PM

Document Receipt

Receipt # : 285381	Filing Fee:	$100.00
Payment-Check/MO - CFS, NASHVILLE, TN		$100.00

ACKNOWLEDGMENT OF MERGER

ENCO MATERIALS, INC. (Davidson County) (Qualified Non-survivor)

merged into **GERDAU AMERISTEEL US INC. (Florida) (Qualified Survivor)**

This will acknowledge the filing of the attached Articles of Merger with an effective date as indicated above.

When corresponding with this office or submitting documents for filing, please refer to the control number given above.

Tre Hargett

Tre Hargett, Secretary of State
Business Services Division

Processed By: Carolyn Lush

FILED 59

RECEIVED
STATE OF TENNESSEE

2010 DEC -8 PM 4:05

TRE HARGETT
SECRETARY OF STATE

ARTICLES OF MERGER
MERGING
ENCO MATERIALS, INC.
A TENNESSEE CORPORATION
INTO
GERDAU AMERISTEEL US INC.
A FLORIDA CORPORATION

The following Articles of Merger are adopted by Gerdau Ameristeel US Inc., a Florida Corporation and Enco Materials, Inc., a Tennessee corporation and are submitted in accordance with the Tennessee Business Corporation Act.

1. Gerdau Ameristeel US Inc., a Florida corporation, and Enco Materials, Inc., a Tennessee corporation, adopted the following plan of merger:

   a. The names of the corporations are Gerdau Ameristeel US Inc., a Florida corporation and Enco Materials, Inc., a Tennessee corporation. Enco Materials, Inc. shall be merged into Gerdau Ameristeel US Inc., which shall be the surviving corporation. The merger is permitted by the laws of the States of Tennessee and Florida.

   b. The manner and basis of converting the shares of stock of the corporations are as follows: (i) each share of stock of Enco Materials, Inc., a Tennessee corporation, outstanding on the date of the merger shall be cancelled effective upon the consummation of the merger, and (ii) each share of stock of Gerdau Ameristeel US Inc., a Florida corporation, outstanding on the date of the merger shall remain outstanding after the consummation of the merger.

   c. The Agreement and Plan of Merger is attached.

2. The effective date and time of the merger shall be at 11:59 p.m. Eastern Time on December 31, 2010.

3. The Boards of Directors of Gerdau Ameristeel US Inc., a Florida corporation, and Enco Materials, Inc., a Tennessee corporation, adopted the plan of merger pursuant to unanimous written consents to action dated December 6, 2010 and shareholder approval was not required because Enco Materials, Inc. is a wholly owned subsidiary of Gerdau Ameristeel US Inc.

IN WITNESS WHEREOF, Enco Materials, Inc., a Tennessee corporation, and Gerdau Ameristeel US Inc., a Florida corporation, have executed these Articles of Merger this 6th day of December 2010.

ENCO MATERIALS, INC.
a Tennessee corporation

By: _____
Robert E. Lewis
Vice President, General Counsel
and Secretary

GERDAU AMERISTEEL US INC.
a Florida corporation

By: _____
Robert E. Lewis
Vice President, General Counsel
and Secretary

RECEIVED
STATE OF TENNESSEE
2010 DEC -8 PM 4:05
TRE HARGETT
SECRETARY OF STATE

WRITTEN CONSENT OF THE BOARD OF DIRECTORS OF ENCO MATERIALS, INC.

THE UNDERSIGNED, being all of the duly elected Directors of Enco Materials, Inc., a Tennessee corporation (the "Company"), do hereby execute this Written Consent of the Board of Directors and do hereby consent to the adoption of the following resolutions with the direction that this Written Consent of the Board of Directors be filed in the minute book of the Company:

RESOLVED, that Enco Materials, Inc., a Tennessee corporation, be merged into Gerdau Ameristeel US Inc., a Florida corporation; and

FURTHER RESOLVED, that the Agreement and Plan of Merger, attached hereto as Exhibit "A," be adopted; and

FURTHER RESOLVED, that the foregoing merger be accomplished in furtherance of a plan of reorganization pursuant to Section 368 (a)(1)(A) of the Internal Revenue Code of 1986, as amended; and

FURTHER RESOLVED, that the Secretary of the Company be directed to make and execute Articles of Merger to be filed with the Secretary of State of the State of Tennessee and Articles of Merger to be filed with the Secretary of State of the State of Florida; and

FURTHER RESOLVED, that the officers of the Company be, and they are, authorized and directed to do all acts and things which may be necessary or proper to effect said merger.

THE UNDERSIGNED, being all of the members of the Board of Directors of the Company, have executed this Written Consent to be effective the 6th day of December, 2010.

Mario Longhi, Director

Barbara R. Smith, Director

Robert E. Lewis, Director

RECEIVED
STATE OF TENNESSEE
2010 DEC -8 PM 4:05
TRE HARGETT
SECRETARY OF STATE

AGREEMENT AND PLAN OF MERGER
BETWEEN
ENCO MATERIALS, INC., A TENNESSEE CORPORATION
AND
GERDAU AMERISTEEL US INC., A FLORIDA CORPORATION

This Agreement and Plan of Merger is made and entered into on the __ day of December, 2010 by and between Enco Materials, Inc., a Tennessee corporation ("Enco") and Gerdau Ameristeel US Inc., a Florida corporation ("Gerdau").

WITNESSETH:

WHEREAS, Enco is a corporation organized and existing under the laws of the State of Tennessee, its Certificate of Incorporation having been filed in the Office of the Secretary of State of the State of Tennessee on December 31, 1963; and

WHEREAS, Gerdau is a corporation organized and existing under the laws of the State of Florida, its Certificate of Incorporation having been filed in the Office of the Secretary of State of the State of Florida on August 24, 1956; and

WHEREAS, the Board of Directors of Enco and the Board of Directors of Gerdau deem it advisable that Enco be merged into Gerdau on the terms and conditions hereinafter set forth, in accordance with the applicable provisions of the statutes of the State of Tennessee and the State of Florida, respectively, which permit such merger;

NOW, THEREFORE, in consideration of the premises and the agreements, covenants and provisions hereinafter contained, Enco and Gerdau, by their respective Boards, have agreed and do hereby agree, each with the other as follows:

ARTICLE I

Enco and Gerdau shall be merged into a single corporation, in accordance with applicable provisions of the laws of the State of Tennessee and the State of Florida, by Enco merging into Gerdau, which shall be the surviving corporation.

ARTICLE II

The merger shall become effective at 11:59 PM Eastern Time on December 31, 2010. At such time, or as otherwise provided in the applicable laws of the State of

RECEIVED
STATE OF TENNESSEE
2010 DEC -8 PM 4:05
TRE HARGETT
SECRETARY OF STATE

Tennessee and the State of Florida (the time when the merger shall so become effective being sometimes herein referred to as the "EFFECTIVE DATE OF THE MERGER"), the two constituent corporations shall be a single corporation, which shall be Gerdau, as the surviving corporation, and the separate existence of Enco shall cease except to the extent provided by the laws of the State of Tennessee in the case of a corporation after its merger into another corporation.

ARTICLE III

The Articles of Incorporation of Gerdau shall not be amended in any respect by reason of this Agreement and Plan of Merger.

ARTICLE IV

The manner of converting the outstanding shares of each of the constituent corporations shall be as follows: Each share of stock of Enco, outstanding on the date of the merger, shall be canceled effective upon the consummation of the merger. Each share of stock of Gerdau, outstanding on the date of the merger, shall remain outstanding after the consummation of the merger.

ARTICLE V

Gerdau, as the surviving corporation, agrees that it may be served with process in the State of Tennessee in any proceeding for enforcement of any obligation of any constituent corporation arising from this merger, including any suit or other proceeding to enforce the rights of any stockholders as determined in appraisal proceedings pursuant to the provisions of the Tennessee Business Corporation Act, and irrevocably appoints the Secretary of State of Tennessee as its agent to accept service of process in any such suit or proceeding. The Secretary of State shall mail such process to the surviving corporation at 4221 W. Boy Scout Blvd., Suite 600, Tampa, FL 33607.

ARTICLE VI

The foregoing merger shall be accomplished in furtherance of a plan of reorganization pursuant to Section 368 (a)(1)(A) of the Internal Revenue Code of 1986, as amended.

RECEIVED
STATE OF TENNESSEE
2010 DEC -8 PM 4:05
IRE HARGETT
SECRETARY OF STATE

IN WITNESS WHEREOF, Enco and Gerdau, pursuant to the approval and authority duly given by the resolutions adopted by their respective Boards, have caused this Agreement and Plan of Merger to be executed by an authorized officer of each party thereto.

Enco Materials, Inc., a Tennessee corporation

BY: _____
Robert E. Lewis
Vice President, General Counsel and Secretary

Gerdau Ameristeel US Inc., a Florida corporation

BY: _____
Robert E. Lewis
Vice President, General Counsel and Secretary

RECEIVED
STATE OF TENNESSEE
2010 DEC -8 PM 4:05
TRE HARGETT
SECRETARY OF STATE

1565-6519

AGREEMENT AND PLAN OF MERGER
BETWEEN
ENCO MATERIALS, INC., A TENNESSEE CORPORATION
AND
GERDAU AMERISTEEL US INC., A FLORIDA CORPORATION

This Agreement and Plan of Merger is made and entered into on the 6th day of December, 2010 by and between Enco Materials, Inc., a Tennessee corporation ("Enco") and Gerdau Ameristeel US Inc., a Florida corporation ("Gerdau").

WITNESSETH:

WHEREAS, Enco is a corporation organized and existing under the laws of the State of Tennessee, its Certificate of Incorporation having been filed in the Office of the Secretary of State of the State of Tennessee on December 31, 1963; and

WHEREAS, Gerdau is a corporation organized and existing under the laws of the State of Florida, its Certificate of Incorporation having been filed in the Office of the Secretary of State of the State of Florida on August 24, 1956; and

WHEREAS, the Board of Directors of Enco and the Board of Directors of Gerdau deem it advisable that Enco be merged into Gerdau on the terms and conditions hereinafter set forth, in accordance with the applicable provisions of the statutes of the State of Tennessee and the State of Florida, respectively, which permit such merger;

NOW, THEREFORE, in consideration of the premises and the agreements, covenants and provisions hereinafter contained, Enco and Gerdau, by their respective Boards, have agreed and do hereby agree, each with the other as follows:

ARTICLE I

Enco and Gerdau shall be merged into a single corporation, in accordance with applicable provisions of the laws of the State of Tennessee and the State of Florida, by Enco merging into Gerdau, which shall be the surviving corporation.

ARTICLE II

The merger shall become effective at 11:59 PM Eastern Time on December 31, 2010. At such time, or as otherwise provided in the applicable laws of the State of

RECEIVED
STATE OF TENNESSEE
2010 DEC -8 PM 4:05
TRE HARGETT
SECRETARY OF STATE

Tennessee and the State of Florida (the time when the merger shall so become effective being sometimes herein referred to as the "EFFECTIVE DATE OF THE MERGER"), the two constituent corporations shall be a single corporation, which shall be Gerdau, as the surviving corporation, and the separate existence of Enco shall cease except to the extent provided by the laws of the State of Tennessee in the case of a corporation after its merger into another corporation.

0005-0569

ARTICLE III

The Articles of Incorporation of Gerdau shall not be amended in any respect by reason of this Agreement and Plan of Merger.

ARTICLE IV

The manner of converting the outstanding shares of each of the constituent corporations shall be as follows: Each share of stock of Enco, outstanding on the date of the merger, shall be canceled effective upon the consummation of the merger. Each share of stock of Gerdau, outstanding on the date of the merger, shall remain outstanding after the consummation of the merger.

ARTICLE V

Gerdau, as the surviving corporation, agrees that it may be served with process in the State of Tennessee in any proceeding for enforcement of any obligation of any constituent corporation arising from this merger, including any suit or other proceeding to enforce the rights of any stockholders as determined in appraisal proceedings pursuant to the provisions of the Tennessee Business Corporation Act, and irrevocably appoints the Secretary of State of Tennessee as its agent to accept service of process in any such suit or proceeding. The Secretary of State shall mail such process to the surviving corporation at 4221 W. Boy Scout Blvd., Suite 600, Tampa, FL 33607.

ARTICLE VI

The foregoing merger shall be accomplished in furtherance of a plan of reorganization pursuant to Section 368 (a)(1)(A) of the Internal Revenue Code of 1986, as amended.

RECEIVED
STATE OF TENNESSEE
2010 DEC -8 PM 4:05
TRE HARGETT
SECRETARY OF STATE

IN WITNESS WHEREOF, Enco and Gerdau, pursuant to the approval and authority duly given by the resolutions adopted by their respective Boards, have caused this Agreement and Plan of Merger to be executed by an authorized officer of each party thereto.

Enco Materials, Inc., a Tennessee corporation

BY: _____
Robert E. Lewis
Vice President, General Counsel and Secretary

Gerdau Ameristeel US Inc., a Florida corporation

BY: _____
Robert E. Lewis
Vice President, General Counsel and Secretary

Affidavit

I, Heather Dye , do hereby make oath that I am the custodian of the electronic version of the attached document tendered for registration herewith and that this is a true and correct copy of the original document executed and authenticated according to law.

Signature

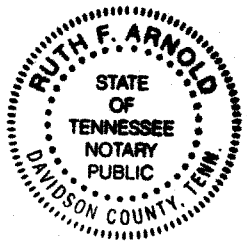
State of Tennessee

County of Davidson

Personally appeared before me, Ruth F. Arnold, a notary public for this county and state, Heather Dye, who acknowledges that this certification of an electronic document is true and correct and whose signature I have witnessed.

Notary signature

Notary Seal:



My Commission Expires AUG. 23, 2011