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July 18, 2007

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Marie Miller
Chief
United States Nuclear Regulatory Commission, Region 1
Security & Industrial Branch
475 Allendale Road
King of Prussia, PA 19406-1415

37-20657-02
03033444

Re: Notification of Acquisition of IPSCO Enterprises, Inc. by SSAB

Dear Ms. Miller:

This letter is to advise the United States Nuclear Regulatory Commission that as of July 18, 2007, SSAB, a wholly owned subsidiary of SSAB Svenkst Stahl of Sweden, will acquire all of the outstanding common shares of IPSCO Enterprises, Inc., the parent of NS Group Inc., which is the sole shareholder of IPSCO Koppel Tubulars Corporation, and its facilities in Koppel, Pennsylvania and Ambridge, Pennsylvania. There will be no name change for either facility, the facilities will continue to be responsible for compliance with the radioactive material license issued to cover both facilities, and the facility contacts will not change. Because there is no name change or change in ownership and control of the facilities, the Company believes there is no need to transfer any of the existing permits or licenses to a new entity. Please advise us if you believe any license transfer is necessary, and feel free to contact me if you have any questions about the transaction.

Sincerely,

Joseph C. Wesselman
Corporate Environmental Director

cc: Michele Klubec-Simes, Esq.
Jeryl L. Olson, Esq.

ipSCO enterprises inc.

650 Warrenville Road, Suite 500, Lisle, Illinois 60532
Phone (630) 810-4800 Fax (630) 810-4600

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NMSS/RGN1 MATERIALS-002

This is to acknowledge the receipt of your letter/application dated

7/18/2007, and to inform you that the initial processing which includes an administrative review has been performed.

NOTIFICATION 37-20657-02
There were no administrative omissions. Your application was assigned to a technical reviewer. Please note that the technical review may identify additional omissions or require additional information.

Please provide to this office within 30 days of your receipt of this card

A copy of your action has been forwarded to our License Fee & Accounts Receivable Branch, who will contact you separately if there is a fee issue involved.

Your action has been assigned **Mail Control Number** 140841.
When calling to inquire about this action, please refer to this control number.
You may call us on (610) 337-5398, or 337-5260.