



27 February 2007

Securities & Exchange Commission
Division of Corporate Finance
Room 3094 (3-G)
450 Fifth Street, N.W.
Washington, D.C. 20549



07021924

SUPPL

RECEIVED
MAR 19 AM 10:22
SECURITIES & EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Dear Sirs

Re : Exemption No. 82-3318
Issuer : Amsteel Corporation Berhad

We enclose herewith a copy of the General Announcement dated 26 February 2007, Re: Notice to Show Cause on De-Listing of Securities of the Company for filing pursuant to exemption granted to the Company under rule 12g3-2(b) of the Securities Exchange Act of 1934.

Please contact the undersigned if you have any queries.

Yours faithfully
AMSTEEL CORPORATION BERHAD


WONG RHOOI LIN
Secretary

PROCESSED

MAR 21 2007

THOMSON
FINANCIAL

c.c Ms Andres Estay - The Bank of New York
ADR Department
101 Barclay St., 22nd Floor
New York
NY 10286

Dev 3/20