

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM S-8**

**REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933**

**RELIANCE STEEL & ALUMINUM CO.**

*(Exact name of Registrant as specified in its charter)*

California  
*(State or other jurisdiction of  
incorporation or organization)*

95-1142616  
*(I.R.S. Employer  
Identification Number)*

**350 South Grand Avenue, Suite 5100  
Los Angeles, California 90071  
(213) 687-7700**

*(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)*

**Reliance Steel & Aluminum Co. Master 401(k) Plan  
Earle M. Jorgensen Retirement Savings Plan  
Precision Strip Retirement and Savings Plan**  
*(Full title of plans)*

**David H. Hannah  
Chief Executive Officer  
Reliance Steel & Aluminum Co.  
350 South Grand Avenue, Suite 5100  
Los Angeles, California 90071  
(213) 687-7700**

*(Name, address, including zip code, and telephone number, including area code, of agent for service)*

**CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities to be Registered	Amount of Shares to be Registered(1)	Proposed Maximum Offering Price per Share(2)	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee
Common stock, no par value - Reliance Steel & Aluminum Co. Master 401(k) Plan	2,500,000	\$56.07	\$140,175,000	\$4,303.37
Common stock, no par value - Earle M. Jorgensen Retirement Savings Plan	300,000	\$56.07	\$ 16,821,000	\$ 516.41
Common stock, no par value - Precision Strip Retirement and Savings Plan	300,000	\$56.07	\$ 16,821,000	\$ 516.41
Total	3,100,000		\$173,817,000	\$5,336.19

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers an indeterminate number of additional shares of Common Stock as is necessary to eliminate any dilutive effect of any future stock split or stock dividend or similar transactions. In addition, pursuant to Rule 416(b) under the Securities Act of 1933, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plans described herein.
- (2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(c) and (h) under the Securities Act and based on the average of the high and low prices as reported by the New York Stock Exchange for the Common Stock on November 7, 2007.

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### INTRODUCTION

This registration statement on Form S-8 (the “Registration Statement”) is filed by the Reliance Steel & Aluminum Co. (the “Company”), to register 3,100,000 shares of the Company’s common stock, no par value (the “Common Stock”), which is the maximum number of shares that the Company expects the Reliance Steel & Aluminum Co. Master 401(k) Plan, the Earle M. Jorgensen Retirement Savings Plan and the Precision Strip Retirement and Savings Plan (collectively, the “Plans”), may allocate or distribute to Participants and their beneficiaries as a result of investment elections by Participants in accordance with the terms of the respective Plans.

The Reliance Steel & Aluminum Co. Master 401(k) Plan (“Master 401(k) Plan”) was originally adopted in 1996 and was most recently amended and was restated in its entirety as of January 1, 2006. The Master 401(k) Plan is intended to be a qualified retirement plan under the Internal Revenue Code.

The Earle M. Jorgensen Retirement Savings Plan (“EMJ RSP”) was originally adopted effective as of May 3, 1990, as the Earle M. Jorgensen Company Employee Stock Ownership Plan (the “ESOP”) which was amended and restated effective as of April 1, 1999 to be a stock bonus plan under Section 401(a) of the Code, and an eligible individual account plan under Section 407(d)(3) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Kilsby-Roberts Employee Stock Ownership Plan was consolidated with and into the ESOP in 1990.

Effective January 1, 1991, certain assets from the ESOP adopted as of January 1, 1984 by Earle M. Jorgensen Company (“EMJ”) as the Earle M. Jorgensen Company Employee Stock Ownership and Capital Accumulation Plan were transferred to the ESOP. The Earle M. Jorgensen Employee Stock Ownership and Capital Accumulation Plan was then renamed the Earle M. Jorgensen Company Employee Capital Accumulation Plan (the “ECAP”). Effective April 1, 2004, the ESOP was renamed the Earle M. Jorgensen Stock Bonus Plan. Effective August 1, 2005 the ESOP was amended and restated and renamed the Earle M. Jorgensen Retirement Savings Plan, and the ECAP was merged into the EMJ RSP, effective as of that date. The EMJ RSP was most recently amended, and was restated in its entirety, effective as of April 1, 2006.

Pursuant to that Agreement and Plan of Merger dated January 17, 2006, the Company agreed to assume the obligations of the EMJ RSP and paid \$6.50 in cash and issued 0.1784 (split adjusted) of a share of the Company’s Common Stock for each share of EMJ common stock allocated to the accounts of participants in the EMJ RSP effective as of April 3, 2006. Thereafter, the participants had the right to select a Company Stock Fund investing in the Common Stock as one of their investment options.

The Precision Strip Retirement and Savings Plan (“PS RSP”) was originally adopted effective as of January 1, 1979. The PS RSP was amended effective as of July 1, 2006 to allow participants to invest in a Company Stock Fund investing in the Common Stock as one of their investment options.

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**PART I**

**INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS**

The information required by Part I of this Registration Statement will be included in the documents that will be sent or given to Participants in the Plans pursuant to Rule 428(b)(1) of the Securities Act. That information is not being filed with the Securities and Exchange Commission (the “SEC”) in accordance with the rules and regulations of the SEC.

**PART II**  
**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 3. Incorporation of Documents by Reference.**

The following documents previously filed by Reliance Steel & Aluminum Co. (the "Company") with the SEC under the Securities and Exchange Act of 1934, as amended (the "Exchange Act"), are hereby incorporated by reference into the Registration Statement:

1. the proxy statement/prospectus included in the Registration Statement on Form S-4 filed on February 7, 2006, as amended on February 28, 2006, which was declared effective March 1, 2006 (File No. 333-131615);
2. the Company's Annual Report on Form 10-K for the year ended December 31, 2006, which contains audited financial statements for the Company;
3. the description of the Common Stock contained in the Company's Registration Statement on Form 8-A filed with the SEC on May 25, 1994 pursuant to Section 12(b) of the Exchange Act, and all amendments thereto and reports filed for the purpose of updating such description;
4. the Company's Quarterly Reports on Form 10-Q for the periods ended March 31, 2007 and June 30, 2007;
5. the Annual Report on Form 11-K for the year ended March 31, 2007, which contains audited financial statements for the Earle M. Jorgensen Retirement Savings Plan; and
6. the Company's Current Reports on Form 8-K for the following dates: January 5, 2007, February 2, 2007, June 20, 2007, July 2, 2007, July 19, 2007, September 19, 2007, October 1, 2007 and October 17, 2007.

In addition, all documents filed by the Company subsequent to the date hereof pursuant to Sections 13(a), 13(c) 14 and 15(d) of the Exchange Act and prior to the filing of a post-effective amendment indicating that all securities offered pursuant to this Registration Statement have been sold or deregistering all such securities then remaining unsold shall be deemed to be incorporated by reference herein and to be part hereof from the date of filing of such documents. Any statements contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any subsequently filed document incorporated or deemed to be incorporated by reference herein modifies or supersedes such statement.

**Item 4. Description of Securities**

Not Applicable.

**Item 5. Interests of Named Experts and Counsel.**

Kay Rustand is Vice President and General Counsel and an employee of Reliance Steel & Aluminum Co. and, as of November 1, 2007, owned less than 1% of the outstanding shares of Common Stock.

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### **Item 6. Indemnification of Directors and Officers.**

In Article IV of the Restated Articles of Incorporation of the Company, the Company has eliminated to the fullest extent permitted under California law the liability of directors of the Company for monetary damages. Additionally, the Company is authorized to indemnify its agents as defined in Section 317 of the California General Corporation Law for breach of their duty to the Company and its shareholders through Bylaw provisions or through agreements with the agents, or both, in excess of the indemnification otherwise permitted under Section 317, subject to the limits on such excess indemnification set forth in Section 204 of the California General Corporation Law. Section 5.11 of the Company's Bylaws provides that the Company shall indemnify each of its agents against expenses, judgments, fines, settlements or other amounts actually and reasonably incurred by such person by reason of such person having been made or having been threatened to be made a party to a proceeding to the fullest extent permissible by the provisions of Section 317 of the California Corporations Code, as amended from time to time, and that the Company shall advance the expenses reasonably expected to be incurred in defending any such proceeding, upon receipt of the undertaking required by Section 317(f).

Section 204 of the California General Corporation Law allows a corporation, among other things, to eliminate or limit the personal liability of a director for monetary damages in an action brought by the corporation itself or by way of a derivative action brought by shareholders for breach of a director's duties to the corporation and its shareholders. The provision may not eliminate or limit liability of directors for the following specified actions, however: (i) for acts or omissions that involve intentional misconduct or a knowing and culpable violation of law; (ii) for acts or omissions that a director believes to be contrary to the best interests of the corporation or its shareholders, or that involve the absence of good faith on the part of the director; (iii) for any transaction from which a director derived an improper personal benefit; (iv) for acts or omissions that show a reckless disregard of the director's duty to the corporation or its shareholders in circumstances in which the director was aware, or should have been aware, in the ordinary course of performing a director's duties, of a risk of serious injury to the corporation or its shareholders; (v) for acts or omissions that constitute an unexcused pattern of inattention that amounts to an abdication of the director's duty to the corporation or its shareholders; (vi) for transactions between the corporation and a director, or between corporations having interrelated directors; and (vii) for improper distributions and stock dividends, loans and guaranties. The provision does not apply to acts or omissions occurring before the date that the provision became effective and does not eliminate or limit the liability of an officer for an act or omission as an officer, regardless of whether that officer is also a director.

Section 317 of the California General Corporation Law gives a corporation the power to indemnify any person who was or is a party, or is threatened to be made a party, to any proceeding, whether threatened, pending, or completed, and whether civil, criminal, administrative or investigative, by reason of the fact that that person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise. A corporation may indemnify such a person against expenses, judgments, fines, settlements and other amounts actually or reasonably incurred in connection with the proceeding, if that person acted in good faith, and in a manner that that person reasonably believed to be in the best interest of the corporation; and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of the person was unlawful. In an action by or in the right of the corporation, no indemnification may be made with respect to any claim, issue or matter (a) as to which the person shall have been adjudged to be liable to the corporation in the performance of that person's duty to the corporation and its shareholders, unless and only to the extent that the court in which such proceeding was brought shall determine that, in view of all of the circumstances of the case, the person is fairly and reasonably entitled to indemnity for expenses; and (b) which is settled or otherwise disposed of without court approval. To the extent that any such person has been successful on the merits

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in defense of any proceeding, or any claim, issue or matter therein, that person shall be indemnified against expenses actually and reasonably incurred in connection therewith. Indemnification is available only if authorized in the specific case by a majority of a quorum of disinterested directors, by independent legal counsel in a written opinion, by approval of the shareholders other than the person to be indemnified, or by the court. Expenses incurred by such a person may be advanced by the corporation before the final disposition of the proceeding upon receipt of an undertaking to repay the amount if it is ultimately determined that the person is not entitled to indemnification.

Section 317 of the California General Corporation Law further provides that a corporation may indemnify its officers and directors in excess of the statutory provisions if authorized by its Articles of Incorporation and that a corporation may purchase and maintain insurance on behalf of any officer, director, employee or agent against any liability asserted or incurred in his or her capacity, or arising out of his or her status with the corporation.

In addition to the provisions of the Restated Articles of Incorporation and Bylaws of the Company, the Company has entered into indemnification agreements with all of its present directors and officers, to indemnify these persons against liabilities arising from third party proceedings, or from proceedings by or in the right of the Company, to the fullest extent permitted by law. Additionally, the Company has purchased directors' and officers' liability insurance for the benefit of its directors and officers.

At present, there is no pending litigation or proceeding involving a director, officer or employee of Registrant pursuant to which indemnification is sought, nor is Registrant aware of any threatened litigation that may result in claims for indemnification. Section 317 of the California General Corporation Law and the Bylaws of Registrant provide for the indemnification of officers, directors and other corporate agents in terms sufficiently broad to indemnify such persons, under certain circumstances, for liabilities (including reimbursement of expenses incurred) arising under the Securities Act. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons pursuant to the foregoing provisions, or otherwise, Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

### **Item 7. Exemption for Registration claimed.**

Not Applicable.

### **Item 8. Exhibits**

- 5.1 Opinion of Kay Rustand, Vice President and General Counsel of the Company (including consent).
- 23.1 Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
- 23.2 Consent of BDO Seidman LLP, Independent Registered Public Accounting Firm.
- 23.3 Consent of Kay Rustand, Vice President and General Counsel of the Company (contained in opinion filed as Exhibit 5.1 hereto).
- 24.1 Power of Attorney (included on the signature page of this registration statement).

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The undersigned registrant hereby undertakes that it or the respective sponsor will submit or has submitted the Master Plan, EMJ RSP and the PS RSP and any amendment thereto to the Internal Revenue Service (“IRS”) in a timely manner and has made or will make all changes required by the IRS in order to qualify the Plan under Section 401 of the Internal Revenue Code.

### **Item 9. Undertakings**

1. The undersigned registrant hereby undertakes:

(a) To file, during any period in which offers or sales are being made, a post-effective amendment to the Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the “Calculation of Registration Fee” table in the effective Registration Statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(i) and (a)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Securities and Exchange Commission by the undersigned registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Registration Statement.

(b) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

2. The undersigned registrant hereby undertakes that, for the purpose of determining any liability under the Securities Act of 1933, each filing of the registrant’s annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan’s annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing

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provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Los Angeles, State of California, on November 6, 2007.

**RELIANCE STEEL & ALUMINUM CO.**

By: /s/ DAVID H. HANNAH

David H. Hannah  
Chief Executive Officer

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**POWER OF ATTORNEY**

Each person whose signature appears below hereby constitutes and appoints David H. Hannah and Karla Lewis, and each of them, his true and lawful attorneys-in-fact and agents, with full power of substitution and revocation, to sign on his behalf, individually and in each capacity stated below, all amendments and post-effective amendments to this Registration Statement on Form S-8 and to file the same, with all exhibits thereto and any other documents in connection therewith, with the Securities and Exchange Commission under the Securities Act of 1933, as amended, granting unto such attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as each such person might or could do in person, hereby ratifying and confirming each act that said attorneys-in-fact and agents may lawfully do or cause to be done by virtue thereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated below and on November 6, 2007.

<u>Signatures</u>	<u>Title</u>
<u>/s/ DAVID H. HANNAH</u> David H. Hannah	Chief Executive Officer (Principal Executive Officer); Chairman of the Board; Director
<u>/s/ GREGG J. MOLLINS</u> Gregg J. Mollins	President and Chief Operating Officer; Director
<u>/s/ KARLA LEWIS</u> Karla Lewis	Executive Vice President, Chief Financial Officer (Principal Financial Officer; Principal Accounting Officer) and Assistant Secretary
<u>/s/ JOE D. CRIDER</u> Joe D. Crider	Director
<u>/s/ THOMAS W. GIMBEL</u> Thomas W. Gimbel	Director
<u>/s/ DOUGLAS M. HAYES</u> Douglas M. Hayes	Director
<u>/s/ FRANKLIN R. JOHNSON</u> Franklin R. Johnson	Director

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<u>Signatures</u>	<u>Title</u>
Mark V. Kaminski	Director
<u>/s/ ANDREW G. SHARKEY, III</u> Andrew G. Sharkey, III	Director
Richard J. Slater	Director
<u>/s/ LESLIE A. WAITE</u> Leslie A. Waite	Director

Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the Plans) have duly caused this Registration Statement to be signed on their behalf by the undersigned, thereunto duly authorized, in the City of Los Angeles, State of California, on November 6, 2007.

**RELIANCE STEEL & ALUMINUM CO.  
MASTER 401(k) PLAN**

By: /s/ KARLA LEWIS  
Name: Karla Lewis  
Title: Member, Administrative Committee

**EARLE M. JORGENSEN  
RETIREMENT SAVINGS PLAN**

By: /s/ KARLA LEWIS  
Name: Karla Lewis  
Title: Member, Administrative Committee



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**INDEX TO EXHIBITS**

<u>Exhibits</u>	<u>Description</u>
5.1	Opinion of Kay Rustand, Vice President and General Counsel of the Company (including consent).
23.1	Consent of Ernst & Young LLP, Independent Registered Public Accounting Firm.
23.2	Consent of BDO Seidman LLP, Independent Registered Public Accounting Firm.
23.3	Consent of Kay Rustand, Vice President and General Counsel of the Company (contained in opinion filed as Exhibit 5.1 hereto).
24.1	Power of Attorney (included on the signature page of this registration statement).

**RELIANCE STEEL & ALUMINUM CO.**  
**350 South Grand Avenue**  
**Suite 5100**  
**Los Angeles, California 90071**

November 7, 2007

Reliance Steel & Aluminum Co.  
350 S. Grand Avenue  
51<sup>st</sup> Floor  
Los Angeles, CA 90071

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

I am the Vice President and General Counsel of Reliance Steel & Aluminum Co., a California corporation (the "Company"), and have acted as counsel to the Company in connection with the preparation and filing with the Securities and Exchange Commission under the Securities Act of 1933, as amended ("Securities Act"), of a Registration Statement on Form S-8 (File No. 333-\_\_\_\_\_) (the "Registration Statement") relating to the issuance of up to 3,100,000 shares of the Company's common stock, no par value, (the "Securities"), which may be issued by the Company pursuant to the Reliance Steel & Aluminum Co. Master 401(k) Plan, the Earle M. Jorgensen Retirement Savings Plan, and/or the Precision Strip Retirement and Savings Plan (collectively, the "Plans").

In so acting, I have reviewed the Registration Statement and have examined and relied upon the original or copies, certified or otherwise identified to my satisfaction, of such corporate records, documents, certificate, and other instruments, and such factual information otherwise supplied to me by the Company as in my judgment are necessary or appropriate to enable me to render the opinion expressed below.

In making my examination, I have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as certified, conformed or photostatic copies and the authenticity of the originals of such copies. In addition, with respect to documents executed by parties other than the Company, I have assumed that such parties had the power, corporate or other, to enter into and perform all their obligations thereunder and that the execution thereof was duly authorized by requisite actions, corporate or other, and that the execution and delivery of the documents by such parties created legally binding and valid obligations of such parties. As to facts material to the opinion expressed herein that I have not independently verified, I have relied upon statements and representations of other officers and representatives of the Company or its affiliates.

I am admitted to the Bar of the State of California and do not purport to be an expert on or express any opinion concerning any law other than the substantive law of the State of California.

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On the basis of and subject to the forgoing, I am of the opinion that the Securities, if and when issued and sold pursuant to the Plans and the Registration Statement, will, under the laws of the State of California, be duly and validly issued, fully paid, and non-assessable.

I consent to the use of this opinion as an exhibit to the Registration Statement and to the use of my name under the heading "Legal Matters" in the Prospectus forming a part of the Registration Statement. In giving such opinion, I do not thereby admit that I am in the category of persons whose consent is required under Section 7 of the Securities Act.

This opinion is furnished by me, as counsel to the Company, in accordance with the requirements of Item 601(b)(5) of Regulation S-K under the Securities Act and, except as provided in the preceding paragraph, is not to be used, circulated or quoted for any purpose or otherwise referred to or relied upon by any person without the express written permission of the Company and me.

Sincerely yours,

/s/ KAY RUSTAND

Kay Rustand  
Vice President and General Counsel

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 333-00000) pertaining to the Reliance Steel & Aluminum Co. Master 401(k) Plan, the Earle M. Jorgensen Retirement Savings Plan, and the Precision Strip Retirement and Savings Plan of our reports (a) dated February 28, 2007, with respect to the consolidated financial statements and schedule of Reliance Steel & Aluminum Co., Reliance Steel & Aluminum Co. management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Reliance Steel & Aluminum Co., included in its Annual Report (Form 10-K) for the year ended December 31, 2006 and (b) dated September 25, 2006 with respect to the financial statement (statement of net assets available for benefits as of March 31, 2006) of the Earle M. Jorgensen Retirement Savings Plan included in the Plan's Annual Report (Form 11-K) for the year ended March 31, 2007, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Los Angeles, California  
November 6, 2007

**Consent of Independent Registered Public Accounting Firm**

Reliance Steel & Aluminum Co.  
Los Angeles, California

We hereby consent to the incorporation by reference in this Registration Statement of our report dated October 12, 2007, relating to the financial statements and schedules of the Earle M. Jorgensen Retirement Savings Plan appearing in the Company's Annual Report on Form 11-K for the year ended March 31, 2007.

/s/ BDO Seidman, LLP

BDO Seidman, LLP  
Los Angeles, California  
November 6, 2007