## XX Citizens Bank

Wealth Management Operations 870 Westminster Street Providence, RI 02903

January 11, 2012

Shieldalloy Metallurgical Corporation Ms. Pamela J. Bradway Corporate Controller 35 South West Boulevard Newfield, NJ 08344

Re: Shieldalloy Metallurgical Corp 7/19/90 Trust

Dear Ms. Bradway,

This is to confirm that Citizens Bank received in the funds, from JP Morgan Chase Bank, associated with the above referenced Trust.

January 5, 2012, a wire in the amount of was received.

Please contact me if you require anything additional or if I can be of further assistance.

kind Regards,

Jean A. Parrillo Vice President

Cc: Mr. Kenneth Kalman-U.S. NRC