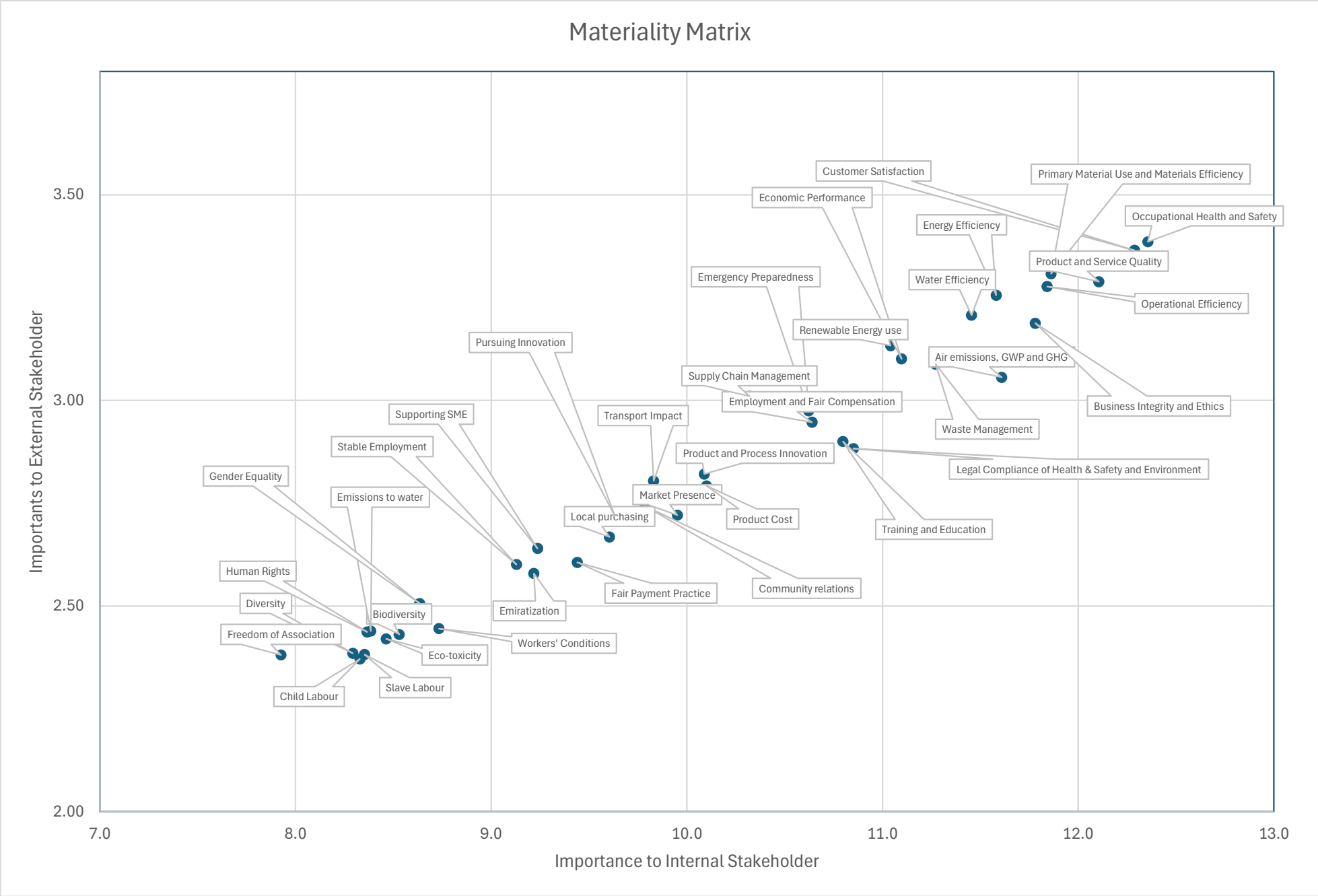GULF STEEL INDUSTRIES