

COMMERCIAL METALS CO  
Form SC 14D9/A  
December 27, 2011

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, DC 20549

**SCHEDULE 14D-9**

(Rule 14d-101)

SOLICITATION/RECOMMENDATION STATEMENT

UNDER SECTION 14(d)(4) OF THE  
SECURITIES EXCHANGE ACT OF 1934

(Amendment No. 2)

**COMMERCIAL METALS COMPANY**

(Name of Subject Company)

**COMMERCIAL METALS COMPANY**

(Name of Person Filing Statement)

Common Stock, par value \$0.01 per share

(Title of Class of Securities)

201723103

(CUSIP Number of Class of Securities)

**Ann J. Bruder**

**Senior Vice President of Law, Government Affairs and Global Compliance,**

**General Counsel and Corporate Secretary**

**Commercial Metals Company**

**6565 North MacArthur Boulevard, Suite 800**

**Irving, Texas 75039**

**Telephone (214) 689-4300**

(Name, Address and Telephone Number of Person Authorized to Receive

Notices and Communications on Behalf of the Person Filing Statement)

***COPIES TO:***

**Thomas A. Cole**

**Paul L. Choi**

**Beth E. Flaming**

**Sidley Austin LLP**

**1 South Dearborn Street**

**Chicago, Illinois 60603**

**Telephone (312) 853-7000**

**Fax (312) 853-7036**

..  Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

This Amendment No. 2 to Schedule 14D-9 amends and supplements the Solicitation/Recommendation Statement on Schedule 14D-9 (as amended from time to time, the Statement ) originally filed by Commercial Metals Company, a Delaware corporation (the Company ), with the Securities and Exchange Commission on December 19, 2011, relating to the tender offer by IEP Metals Sub LLC, a Delaware limited liability company (the Offeror ), which is a wholly owned subsidiary of Icahn Enterprises Holdings L.P., a Delaware limited partnership ( Icahn Holdings ), to purchase all of the outstanding shares of the Company s common stock, par value \$0.01 per share (the Common Stock ), including the associated rights to purchase shares of Series B Junior Participating Preferred Stock (the Rights, and together with the shares of Common Stock, Shares ), at a price of \$15.00 per Share in cash, without interest and less any applicable withholding taxes. Except as specifically noted herein, the information set forth in the Statement remains unchanged.

**ITEM 9. EXHIBITS**

Item 9 is hereby amended and supplemented by adding the following exhibit.

<b>Exhibit Number</b>	<b>Description</b>
(a)(5)	Letter to the Company s stockholders dated December 27, 2011.

**SIGNATURE**

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this Statement is true, complete and correct.

COMMERCIAL METALS COMPANY

By: /s/ JOSEPH ALVARADO

Name: Joseph Alvarado

Title: President and Chief Executive Officer

Dated: December 27, 2011

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
(a)(5)	Letter to the Company's stockholders dated December 27, 2011.