



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 16, 2010

Ms. Theresa E. Wagler  
Chief Financial Officer  
Steel Dynamics, Inc.  
7575 West Jefferson Blvd.  
Fort Wayne, IN 46804

**Re: Steel Dynamics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2010**  
**File No. 000-21719**

Dear Ms. Wagler:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief