



DIVISION OF  
CORPORATION FINANCE

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

July 13, 2023

Theresa E. Wagler  
Executive Vice President and Chief Financial Officer  
Steel Dynamics, Inc.  
7575 West Jefferson Blvd  
Fort Wayne, IN 46804

**Re: Steel Dynamics, Inc.**  
**Form 10-K for the Year Ended December 31, 2022**  
**Filed February 28, 2023**

Dear Theresa E. Wagler:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing