



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

August 30, 2010

via U.S. mail and facsimile

Aditya Mittal, CFO
ArcelorMittal
19, Avenue de la Liberte
L-2930 Luxembourg
Grand Duchy of Luxembourg

**RE: ArcelorMittal
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed February 12, 2010
Form 6-K Filed July 28, 2010
File No. 333-146371**

Dear Mr. Mittal:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief