



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2011

Via Facsimile

Mr. Aditya Mittal  
Chief Financial Officer  
ArcelorMittal  
19, Avenue de la Liberté  
L-2930 Luxembourg  
Grand Duchy of Luxembourg

**Re: ArcelorMittal**  
**Form 20-F for the Year Ended December 31, 2010**  
**Filed February 22, 2011**  
**File No. 333-146371**

Dear Mr. Mittal:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief

CC: Via E-mail  
John D. Brinitzer, Esq  
Clearly Gottlieb Steen & Hamilton LLP