



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 14, 2009

Stanislav A. Ploschenko  
Chief Financial Officer  
Mechel OAO  
Krasnoarmeyskaya Street 1  
Moscow 125993, Russia Federation

**Re:   Mechel OAO**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**File No. 1-32328**

Dear Mr. Ploschenko:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief