



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2011

Via Facsimile

Mr. Stanilav A Ploshchenko  
Senior Vice President - Finance  
Mechel OAO  
Krasnoarmeyskaya, Street 1  
Moscow, Russian Federation 125933

**Re:   Mechel OAO**  
**Form 20-F for Fiscal Year Ended December 31, 2010**  
**Filed April 12, 2011**  
**Response Letter Dated August 19, 2011**  
**File No. 1-32328**

Dear Mr. Ploshchenko:

We have completed our review of your filing. 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 filing 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 filing[s] to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief