



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

October 17, 2008

By U.S. Mail and Facsimile

Mr. Ricardo Bernardes  
Chief Financial Officer  
California Steel Industries, Inc.  
14000 San Bernardino Avenue  
Fontana, CA 92335

**Re: California Steel Industries, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Form 10-Q for the Fiscal Quarter Ended March 31, 2008  
Form 10-Q for the Fiscal Quarter Ended June 30, 2008  
File No. 333-79587**

Dear Mr. Bernardes:

We have completed our review of your Form 10-K 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 Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief