



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Ben Mathews  
Secretary  
Rio Tinto plc and Rio Tinto Limited  
2 Eastborn Terrace  
London, W2 6LG, United Kingdom

**Re: Rio Tinto plc and Rio Tinto Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed May 27, 2010**  
**File No. 1-10533 and 1-34121**

Dear Mr. Mathews:

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

Sincerely,

H. Roger Schwall  
Assistant Director