



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-3561

July 21, 2010

*By U.S. Mail and facsimile to (212) 604-0722*

Frank M. Moratti  
Company Secretary and Legal Counsel  
Sims Metal Management Limited  
Sir Joseph Banks Corporate Park  
Suite 3, Level 2  
32-34 Lord Street  
Botany, NSW 2019, Australia

**Re:   Sims Metal Management Limited**  
**Forms 20-F and 20-F/A for Fiscal Year Ended June 30, 2009**  
**Filed November 12, 2009 and April 14, 2010**  
**File No. 001-33983**

Dear Mr. Moratti:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Craig A. Roeder, Esq.  
Baker & McKenzie  
*Via facsimile to (312) 698-2365*