

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
December 14, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Sims Metal Management Limited**

**File No. 1-33983 - CF#26091**

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Sims Metal Management Limited submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on December 6, 2010.

Based on representations by Sims Metal Management Limited that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 4.13	through December 31, 2020
Exhibit 4.14	through December 31, 2020
Exhibit 4.15	through December 31, 2015
Exhibit 4.18	through December 31, 2015
Exhibit 4.19	through December 31, 2015
Exhibit 4.21	through December 31, 2015
Exhibit 4.22	through December 31, 2015
Exhibit 4.25	through December 31, 2020
Exhibit 4.26	through December 31, 2015
Exhibit 4.28	through December 31, 2015

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brigitte Lippmann  
Special Counsel