

DOFASCO

Our product is steel. Our strength is people.

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

November 20, 2007



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VIA COURIER

Exemption No. 82-3226

SUPPL

Securities and Exchange Commission
Office of International Corporate Finance
450 Fifth Street N.W.
Washington, D.C. 20549

Dear Sirs:

Re: Section 12(g) of the Securities Exchange Act of 1939 (the "Act")

Please be advised that Dofasco Inc. will no longer be filing information pursuant to Rule 12g3-2(b) in relation to Section 12(g) of the Act.

All of the common shares of Dofasco Inc. were acquired by Arcelor S.A. of Luxembourg early in 2006. As a result, Dofasco Inc. is no longer a public issuer of securities in Canada and the corporation no longer files investor information under any securities legislation in Canada.

Yours sincerely,

Urmas Soomet
Corporate Secretary and
Director, Legal Services

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Solutions in Steel™