

July 24, 2007

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
United States of America

Attention:

Ms. Mauri L. Osheroff
Associate Director, Regulatory Policy
Division of Corporation Finance

Mr. Brian V. Breheny
Chief, Office of Mergers and Acquisitions Division of Corporation Finance

Mr. Nicholas P. Panos
Special Counsel, Office of Mergers and Acquisitions Division of Corporation Finance

Mr. James A. Brigagliano
Associate Director
Office of Trading Practices and Processing Division of Market Regulation

Dear Sirs/Mesdames:

We are Canadian counsel to Rio Tinto plc (RT), a corporation existing under the laws of England and Wales. We are writing in respect of the letter (the "Application Letter") dated July 24, 2007 from Linklaters LLP requesting on behalf of RT, exemptive relief from certain provisions of the United States Securities and Exchange Act of 1934, as amended.

We have reviewed the Application Letter and are of the opinion that the statements made therein relating to Canadian takeover bid law and practice are a fair and accurate summary of takeover bid law and practice in Canada.

The opinion expressed above is limited to the laws of the Province of Ontario, and we express no opinion as to any laws, or matters governed by any laws, other than the laws of the Province of Ontario applicable therein in effect as of the date hereof.

The opinion expressed above is provided solely for the benefit of the addressee in connection with the transactions contemplated in the Application Letter and may not be used or relied upon by any other person or for any other purpose.

Yours very truly,

McCarthy Tétrault LLP