



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 27, 2009

By U.S. Mail and Facsimile

Ms. Theresa E. Wagler  
Chief Financial Officer  
Steel Dynamics, Inc.  
6714 Pointe Inverness Way  
Suite 200  
Fort Wayne, IN 46804

**Re: Steel Dynamics, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Form 10-Q for the Fiscal Quarter Ended March 31, 2008  
Form 10-Q for the Fiscal Quarter Ended June 30, 2008  
Form 10-Q for the Fiscal Quarter Ended September 30, 2008  
Definitive Proxy Statement on Schedule 14A filed April 3, 2008  
File No. 000-21719**

Dear Ms. Wagler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief