



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 2, 2007

Guy Elliott
Finance Director
Rio Tinto plc and Rio Tinto Limited
6 St James's Square
London, SW1Y 4LD, United Kingdom

**Re: Rio Tinto plc and Rio Tinto Limited
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed June 27, 2007
File No.'s 1-10533 and 0-20122**

Dear Mr. Elliott:

We have completed our review of your 2006 Form 20-F, and do not, at this time, have any further comments.

Sincerely,

Jill Davis
Branch Chief