



DIVISION OF
CORPORATION FINANCE

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

February 8, 2011

Ben Mathews
Secretary
Rio Tinto plc and Rio Tinto Limited
2 Eastborn Terrace
London, W2 6LG, United Kingdom

Re: Rio Tinto plc and Rio Tinto Limited
Form 20-F for Fiscal Year Ended December 31, 2009
Filed May 27, 2010
File No. 1-10533 and 1-34121

Dear Mr. Mathews:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director