



DIVISION OF
CORPORATION FINANCE

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

December 19, 2011

Via E-mail

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, 2010
Filed March 15, 2011
Response letter dated December 1, 2011
File No. 1-10533 and 1-34121**

Dear Mr. Mathews:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall
Assistant Director