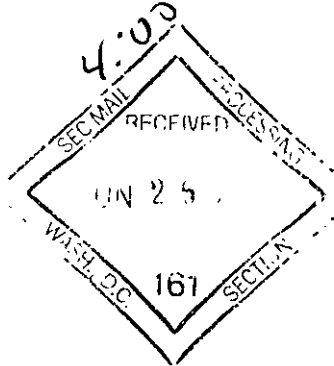


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June 21, 2007

By Hand Delivery

Securities and Exchange Commission
Office of International Corporate Finance
450 Fifth Street, N.W.
Washington, D.C. 20549
U.S.A.

SUPPL

Arcelor
Information Pursuant to Rule 12g3-2(b)
File No. 82-34727

Dear Sir or Madam,

On behalf of Arcelor SA ("Arcelor") and pursuant to Rule 12g3-2(b) of the Securities Exchange Act of 1934, as amended, please find enclosed the press release announcing that Arcelor Finance will become the principal borrowing vehicle of the ArcelorMittal Group.

Please acknowledge receipt of this letter and its enclosures by time-stamping the enclosed copy of this letter and returning it to our messenger, who has been instructed to wait.

Please do not hesitate to contact the undersigned (collect) in Paris at (011-33)1-53-89-70-00 should you have any questions.

Very truly yours,

Sami L. Toutouni

PROCESSED

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**JUN 29 2007
THOMSON
FINANCIAL**

Enclosure

cc: Julien Onillon
Arcelor SA

Julien 6/27



ArcelorMittal

news release

ArcelorMittal Announces Decision on Borrowing Vehicle

Luxembourg / Rotterdam, 20 June 2007 - Today, Mittal Steel Company NV ("ArcelorMittal") and Arcelor (jointly referred to hereafter as the "ArcelorMittal Group") announce that Arcelor Finance, a Luxembourg governed corporate partnership limited by shares (*société en commandite par actions*), will become the principal borrowing vehicle of the ArcelorMittal Group.

A substantial portion of the debt currently held at the level of ArcelorMittal will be transferred to Arcelor Finance at the time of implementation of the second step of the merger process between ArcelorMittal and Arcelor.

All existing and future debt of Arcelor Finance will be fully and unconditionally guaranteed by ArcelorMittal.

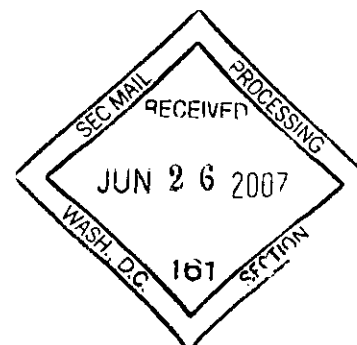
About ArcelorMittal

ArcelorMittal is the world's number one steel company, with 320,000 employees in more than 60 countries. The company brings together the world's number one and number two steel companies, Arcelor and Mittal Steel.

ArcelorMittal is the leader in all major global markets, including automotive, construction, household appliances and packaging, with leading R&D and technology, as well as sizeable captive supplies of raw materials and outstanding distribution networks. An industrial presence in 27 European, Asian, African and American countries exposes the company to all the key steel markets, from emerging to mature, positions it will be looking to develop in the high-growth Chinese and Indian markets.

ArcelorMittal key pro forma financials for 2006 show combined revenues of USD 88.6 billions, with a crude steel production of 118 million tonnes, representing around 10 per cent of world steel output.

ArcelorMittal is listed on the stock exchanges of New York (MT), Amsterdam (MT), Paris (MTP), Brussels (MTBL), Luxembourg (MT) and on the Spanish stock exchanges of Barcelona, Bilbao, Madrid (MTS) and Valencia.



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END