

Company Registration No. 03335595

ArcelorMittal Limited
(formerly known as MITTAL STEEL COMPANY
LIMITED)

Report and Financial Statements

31 December 2006

TUESDAY



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ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Report and financial statements 2006

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ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Report and financial statements 2006

Officers and professional advisers

Directors

L N Mittal
U Mittal
M Mukherjee
B C Agarwal
S Evans
R Tandon

Secretary

S Evans

Registered Office

7th Floor
Berkeley Square House
Berkeley Square
London
W1J 6DA

Bankers

HSBC Bank Plc
PO Box 648
27/32 Poultry
London
EC2P 2BX

Auditors

Deloitte & Touche LLP
London

ArcelorMittal Limited

formerly known as MITTAL STEEL COMPANY LIMITED

Directors' report

The directors present their report and financial statements for the year ended 31 December 2006

Principal activity

The company's principal activity during the year was the provision of technical and commercial support services to affiliated companies in the ArcelorMittal S A group (formerly known as Mittal Steel Company N V group). The principal activity of the Group is the manufacture of semi-finished, finished steel and steel related products

On 2 August 2007 the company has changed its name to ArcelorMittal Limited

Review of the year

Business review

Directors are satisfied with the company's performance in the year. The company will be guided by its immediate parent company in seeking further opportunities for growth.

Financial performance

Turnover during the year was £30,687,406 (2005 - £14,875,000) and the net assets amounted to £10,011,931 (2005 £6,894,341). Directors believe that this level of activity will continue. Company's financial performance is presented in the profit and loss account on page 7.

Other matters

Company's business is not affected by external market factors as its business relates to provision of technical and commercial support to its group companies. Profitability of the company is dependent upon the continuity of the provision of such services. The Directors believe that the company can sustain this level of activity in the foreseeable future.

Future prospects

The company is in a good position to take advantage of any opportunities which may arise in the future.

Results and dividends

The profit for the year, after taxation, amounted to £3,117,590 (2005 £1,530,327). The directors do not recommend the payment of a dividend for the year.

Directors and their interest

The directors who served the company during the year were as follows:

L N Mittal

U Mittal

B C Agarwal

M Mukherjee

S Evans

R Tandon

I Walia (resigned 16 May 2007)

There are no directors' interests requiring disclosure under the Companies Act 1985.

Use of financial instruments

The Company is exposed to financial risk through its financial assets and financial liabilities. The company does not use hedging for any type of transactions. 100% of Company's income was in foreign currency and therefore it is exposed to some risk of earnings fluctuations with

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Directors' report

changes in exchange rates. However the effect of such fluctuations is not considered to be material

Credit risk

Credit risk is that a counter party will be unable to pay amounts in full when due. Company's exposure to credit risk is through its trade debtors. However since all the debtors are group companies therefore all the amounts billed are collected generally within 30 days of invoice date and there are no long outstanding or doubtful receivables

Liquidity risk

Liquidity risk is the risk that cash may not be available to pay obligations when they fall due. The company is a profitable unit and maintains good liquidity position. All its debtors are group companies and therefore amounts billed are generally collected within 30 days, thus ensuring a good liquidity position

Cash flow risk

The company has a minimal cash flow risk. This is evidenced by the fact that the Company funds its operations from the profit generated through its operations and does not utilise any debt financing

Interest rate risk

The Company does not have any interest bearing assets or liabilities, with the exception of a bank balance kept in an interest earning bank account. Therefore, changes in interest rates do not materially affect the values of its assets and liabilities

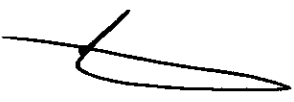
Currency risk

The Company's exposure to currency risk, in respect of liabilities in currencies other than Sterling is not material

Auditors

Deloitte & Touche LLP have expressed their willingness to continue in office as auditors and a resolution to reappoint them will be proposed at the forthcoming Annual General Meeting

These financial statements were approved by the Board of Directors on 29 October 2007 and signed on behalf of the Board of Directors


S Evans
Secretary

29
October 2007

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Statement of directors' responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Independent auditors' report to the members of
ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED**

We have audited the financial statements of ArcelorMittal Limited (formerly known as Mittal Steel Company Limited) for the year ended 31 December 2006 which comprise the profit and loss account, balance sheet, and the related notes 1 to 17. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 December 2006 and of its profit for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Directors' Report is consistent with the financial statements

Deloitte & Touche LLP

Deloitte & Touche LLP

Chartered Accountants and Registered Auditors

London

30 October 2007

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Profit and loss account
Year ended 31 December 2006

| | Note | 2006 £ | 2005 £ |
|--|------|-------------------------|-------------------------|
| TURNOVER | 2 | 30,687,406 | 14,875,000 |
| Administrative expenses | | (26,140,607) | (12,624,962) |
| OPERATING PROFIT | 3 | <u>4,546,799</u> | <u>2,250,038</u> |
| Interest receivable | 6 | 72,310 | 55,134 |
| Interest payable and similar charges | 7 | <u>(725)</u> | <u>(1,833)</u> |
| PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION | | <u>4,618,384</u> | <u>2,303,339</u> |
| Tax on profit on ordinary activities | 8 | <u>(1,500,794)</u> | <u>(773,012)</u> |
| PROFIT ON ORDINARY ACTIVITIES AFTER TAXATION | | <u><u>3,117,590</u></u> | <u><u>1,530,327</u></u> |

All results are derived from continuing operations

There are no recognised gains or losses in either the current year or the previous year other than the result for the financial years ended 31 December 2006 and 31 December 2005, respectively, as stated above and therefore no statement of total recognised gains and losses is required

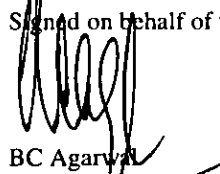
ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Balance Sheet
31 December 2006

| | Notes | 2006 £ | 2005 £ |
|--|-------|-------------|-------------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | 1,392,432 | 486,321 |
| CURRENT ASSETS | | | |
| Debtors | 10 | 7,567,188 | 7,446,281 |
| Cash at bank and in hand | | 4,893,310 | 1,311,471 |
| | | 12,460,498 | 8,757,752 |
| Creditors: amounts falling due within one year | 11 | (2,840,999) | (1,349,732) |
| NET CURRENT ASSETS | | 9,619,499 | 7,408,020 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 11,011,931 | 7,894,341 |
| Creditors: amounts falling due after more than one year | 12 | (1,000,000) | (1,000,000) |
| | | 10,011,931 | 6,894,341 |
| Capital and reserves | | | |
| Called up share capital | 15 | 1,500,000 | 1,500,000 |
| Profit and loss account | 16 | 8,511,931 | 5,394,341 |
| EQUITY SHAREHOLDERS' FUNDS | | 10,011,931 | 6,894,341 |

These financial statements were approved by the Board of Directors on 29 October 2007

Signed on behalf of the Board of Directors


BC Agarwal
Director


R Tandon
Director

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Notes to the accounts
Year ended 31 December 2006

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable United Kingdom accounting standards. The particular accounting policies adopted are described below.

Basis of preparation

The financial statements are prepared under the historical cost convention.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from presenting a cash flow statement in the financial statements on the grounds that the company is wholly owned subsidiary and its parent company publishes consolidated financial statements in which the company is included.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value based on prices prevailing at the date of acquisition of each asset evenly over its expected useful life, as follows:

| | | |
|------------------------|---|-----------------------------|
| Leasehold improvements | - | Over 7 years |
| Fixtures and fittings | - | 15% per annum straight line |
| Motor vehicles | - | 25% per annum straight line |
| Office equipment | - | 25% per annum straight line |

The carrying values of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

- provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,
- deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Notes to the accounts
Year ended 31 December 2006

1. ACCOUNTING POLICIES (CONTINUED)

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction
 Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date
 All differences are taken to the profit and loss account

Operating lease agreements

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

Pension costs

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme

2. TURNOVER

Turnover, which is stated net of value added tax, represents amounts derived from the provision of services which fall within the company's ordinary activities. Turnover relating to the services provided is recognised at the end of each month when the invoice is raised.

Turnover is attributable to one continuing activity which is the provision of technical and commercial support services to companies which are related to ArcelorMittal Limited (formerly known as Mittal Steel Company Limited) by way of common control.

An analysis of turnover by geographical market is given below

| | 2006 | 2005 |
|-------------------|-------------------|-------------------|
| | £ | £ |
| United Kingdom | 1,961,406 | 1,320,000 |
| Rest of the world | 28,726,000 | 13,555,000 |
| | <u>30,687,406</u> | <u>14,875,000</u> |

3. OPERATING PROFIT

| | 2006 | 2005 |
|--|------------------|----------------|
| | £ | £ |
| This is stated after charging | | |
| Auditor's remuneration – audit services | 15,000 | 15,000 |
| | <u>1,046,621</u> | <u>854,630</u> |
| Operating lease rentals – Land and buildings | 1,046,621 | 854,630 |
| | <u>114,308</u> | <u>57,910</u> |
| Depreciation | 114,308 | 57,910 |

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Notes to the accounts
Year ended 31 December 2006

4. INFORMATION REGARDING DIRECTORS AND EMPLOYEES

| | 2006 | 2005 |
|---|-------------------|------------------|
| | £ | £ |
| Staff costs during the year (including directors) | | |
| Wages and salaries | 17,104,517 | 7,599,456 |
| Social security costs | 2,165,600 | 1,064,549 |
| Pension costs | 278,035 | 152,585 |
| | <u>19,548,152</u> | <u>8,816,590</u> |

| | 2006 | 2005 |
|---|-------------|-------------|
| | No | No |
| Monthly average number of employees during the year | <u>75</u> | <u>39</u> |

5. DIRECTORS' REMUNERATION

| | 2006 | 2005 |
|--|------------------|------------------|
| | £ | £ |
| Emoluments | <u>6,084,722</u> | <u>3,449,192</u> |
| Value of company pension contributions to money purchase schemes | <u>66,000</u> | <u>59,146</u> |

| | 2006 | 2005 |
|---|-------------|-------------|
| | No | No |
| Members of money purchase pension schemes | <u>5</u> | <u>4</u> |

| | 2006 | 2005 |
|--|------------------|------------------|
| | £ | £ |
| The amounts in respect of the highest paid director are as follows | | |
| Emoluments | <u>1,935,840</u> | <u>1,133,978</u> |

6. INTEREST RECEIVABLE

| | 2006 | 2005 |
|------------------------|---------------|---------------|
| | £ | £ |
| Bank interest received | <u>72,310</u> | <u>55,134</u> |

7. INTEREST PAYABLE AND SIMILAR CHARGES

| | 2006 | 2005 |
|--------------------|-------------|--------------|
| | £ | £ |
| Bank interest paid | <u>725</u> | <u>1,833</u> |

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Notes to the accounts
Year ended 31 December 2006

8. TAX ON PROFIT ON ORDINARY ACTIVITIES

a Analysis of tax charge on ordinary activities

| | 2006 | 2005 |
|--|------------------|----------------|
| | £ | £ |
| Corporation Tax | | |
| United Kingdom corporation tax at 30% | 1,492,447 | 806,754 |
| Adjustment in respect of prior years | 396 | (64,133) |
| Total current tax (note 8b) | <u>1,492,843</u> | <u>742,621</u> |
| Deferred tax | | |
| Origination and reversal of timing differences | 14,504 | 30,391 |
| Prior year adjustment | (6,553) | - |
| Tax on profit on ordinary activities | <u>1,500,794</u> | <u>773,012</u> |

b. Reconciliation of current tax charge for the period

The tax assessed on the profit on ordinary activities for the year is higher than the standard rate of corporation tax in the UK of 30% (2005 30%) The differences are reconciled below

| | 2006 | 2005 |
|--|------------------|----------------|
| | £ | £ |
| Profit on ordinary activities before taxation | 4,618,384 | 2,303,339 |
| Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 30% (2005 30%) | 1,385,515 | 691,001 |
| Non qualifying depreciation | - | 6,598 |
| Disallowed expenses and non-taxable income | 76,436 | 47,406 |
| Depreciation in excess of capital allowances | (14,504) | (28,251) |
| Imputed interest income | 45,000 | 90,000 |
| Tax underprovided in prior year | 396 | (64,133) |
| Total current tax (note 8a) | <u>1,492,843</u> | <u>742,621</u> |

c. Deferred tax

| | 2006 | 2005 |
|--|----------------|----------------|
| | £ | £ |
| Capital allowances in advance of depreciation | 7,951 | 30,391 |
| Provision for deferred taxation | <u>7,951</u> | <u>30,391</u> |
| | 2006 | 2005 |
| | £ | £ |
| At 1 January 2006 | 123,459 | 153,850 |
| Prior year adjustment | 6,553 | - |
| Profit and loss account movement arising during the year | (14,504) | (30,391) |
| At 31 December 2006 | <u>115,508</u> | <u>123,459</u> |

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Notes to the accounts
Year ended 31 December 2006

9. TANGIBLE FIXED ASSETS

| | Leasehold property £ | Fixtures and fittings £ | Motor vehicles £ | Equipment £ | Total £ |
|---------------------------------|-------------------------------------|--|---------------------------------|------------------------|--------------------|
| Cost | | | | | |
| At 1 January 2006 | 1,196,184 | 363,986 | 365,697 | 785,409 | 2,711,276 |
| Additions | 750,305 | 113,923 | - | 184,229 | 1,048,457 |
| Disposals | - | - | (232,538) | - | (232,538) |
| At 31 December 2006 | <u>1,946,489</u> | <u>477,909</u> | <u>133,159</u> | <u>969,638</u> | <u>3,527,195</u> |
| Accumulated depreciation | | | | | |
| At 1 January 2006 | 880,319 | 338,787 | 309,779 | 696,070 | 2,224,955 |
| Charge for the year | 53,264 | 13,082 | - | 47,962 | 114,308 |
| Disposals | - | - | (204,500) | - | (204,500) |
| At 31 December 2006 | <u>933,583</u> | <u>351,869</u> | <u>105,279</u> | <u>744,032</u> | <u>2,134,763</u> |
| Net book value | | | | | |
| At 31 December 2006 | <u>1,012,906</u> | <u>126,040</u> | <u>27,880</u> | <u>225,606</u> | <u>1,392,432</u> |
| At 31 December 2005 | <u>315,865</u> | <u>25,199</u> | <u>55,918</u> | <u>89,339</u> | <u>486,321</u> |

10. DEBTORS

| | 2006 £ | 2005 £ |
|---|-------------------|-------------------|
| Amounts owed by group undertakings | | |
| -ArcelorMittal S A (formerly known as Mittal Steel Company N V group) | 6,277,984 | 6,524,824 |
| Other debtors | 813,752 | 406,844 |
| Prepayments and accrued income | 359,944 | 391,154 |
| Deferred taxation (note 8c) | 115,508 | 123,459 |
| | <u>7,567,188</u> | <u>7,446,281</u> |

11. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

| | 2006 £ | 2005 £ |
|---|-------------------|-------------------|
| Trade creditors | 793,205 | 256,661 |
| Amounts owed to group undertakings | | |
| -ArcelorMittal S A group (formerly known as Mittal Steel Company N V group) | 279,742 | 273,627 |
| -Other than ArcelorMittal S A group | 1,109 | 2,405 |
| Current corporation tax | 1,274,906 | 526,664 |
| Other taxes and social security | 430,472 | 251,980 |
| Other creditors | 45,529 | 22,645 |
| Accruals and deferred income | 16,036 | 15,750 |
| | <u>2,840,999</u> | <u>1,349,732</u> |

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Notes to the accounts
Year ended 31 December 2006

12. CREDITORS: AMOUNT FALLING DUE AFTER MORE THAN ONE YEAR

| | 2006 £ | 2005 £ |
|-----------------|------------------|------------------|
| Other creditors | 1,000,000 | 1,000,000 |
| | <u>1,000,000</u> | <u>1,000,000</u> |

These represent security deposits received from creditors under service agreements. The deposits are repayable on the termination of those service agreements.

13. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2006 the company had annual commitments under non-cancellable operating leases as set out below

| | Land and buildings 2006 £ | 2005 £ |
|-------------------------------|---------------------------------|-----------|
| Operating leases which expire | | |
| Within one year | 2,036,277 | 932,804 |
| Between two and five years | 2,036,277 | 1,663,503 |
| In over five years | 2,036,277 | 1,663,503 |

14. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption in paragraph 3(c) of FRS 8 from disclosing transactions with related parties that are members of ArcelorMittal S A group (formerly known as Mittal Steel Company N V group)

During the year, the company provided support services to PT Ispat Indo of £480,000 (2005 - £455,000) and Letterkenny Limited of £120,000 (2005 - £120,000), companies under common control

At 31 December 2006, ArcelorMittal Limited (formerly known as Mittal Steel Company Limited) was owed £43,475 (2005 - £83,475) from PT Ispat Indo

15. CALLED UP SHARE CAPITAL

| | 2006 £ | 2005 £ |
|----------------------------|-----------|-----------|
| Authorised: | | |
| ordinary shares of £1 each | 1,500,000 | 1,500,000 |

Called up, allotted and fully paid

| | 2006 £ | 2005 £ |
|---------------|-----------|-----------|
| Number | | |
| 1,500,000 | 1,500,000 | 1,500,000 |

ArcelorMittal Limited
formerly known as MITTAL STEEL COMPANY LIMITED

Notes to the accounts
Year ended 31 December 2006

16 RECONCILIATION OF SHAREHOLDERS' FUNDS AND MOVEMENT ON RESERVES

| | Share capital | Profit and loss | Total share- |
|---------------------|----------------------|------------------------|-----------------------|
| | £ | account | holders' funds |
| | | £ | £ |
| At 1 January 2005 | 1,500,000 | 3,864,014 | 5,364,014 |
| Profit for the year | — | 1,530,327 | 1,530,327 |
| At 31 December 2005 | 1,500,000 | 5,394,341 | 6,894,341 |
| Profit for the year | — | 3,117,590 | 3,117,590 |
| At 31 December 2006 | 1,500,000 | 8,511,931 | 10,011,931 |

17. ULTIMATE PARENT COMPANY AND CONTROLLING PARTY

The parent company is ArcelorMittal S A , registered in Luxembourg (formerly known as Mittal Steel Company N V) Copies of its group financial statements, which include the financial statements of ArcelorMittal Limited (formerly known as Mittal Steel Company Limited), are available from ArcelorMittal S A , 19 avenue de la Liberté, L-2390 Luxembourg, Luxembourg