



State of Ohio Environmental Protection Agency

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JUN 12 2007

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OHIO EPA

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DIV. OF HAZARDOUS
WASTE MGT.

Re: **Mittal Steel USA, Inc.**
OHD004218673 - ISG Cleveland, Inc. 037/021
OHD046203774 - ISG Cleveland West Properties, Inc. 040/039
Financial Assurance

Michael E. Long, Manager
Environmental Compliance
Mittal Steel USA, Inc.
3250 Interstate Drive
Richfield, Ohio 44286-9000

Dear Mr. Long:

On June 13, 2007, I completed a review of the financial assurance documentation on file for the International Steel Group, Inc.'s (ISG) facilities referenced above. I evaluated the facilities for compliance with financial assurance and liability requirements set forth in the Ohio Administrative Code (OAC) rules 3745-55-42 through 3745-55-51.

In a March 30, 2007 letter, you asked for an extension of time to submit documentation for a financial test. The reason given for the request was that ISG, Ispat Inland, Inc. and Acelor had recently merged causing a delay in financial reporting. You stated that although Mittal expected to file its 2006 financial report by April 15, 2007, additional time was needed to complete the independent auditor's report. You asked for 30 additional days to submit financial documentation.

On March 30, 2007, Brent Smith of Burgess & Niple, Inc. submitted updated closure and post-closure cost estimates for your two facilities. As of the date of this letter, OEPA has not received any additional financial assurance documentation.

Upon review of the financial assurance documentation, the following violations of Ohio Administrative Code (OAC) were found:

Mittal has failed to submit financial assurance for closure and post-closure, in violation of OAC 3745-55-43 and OAC 3745-55-45; and

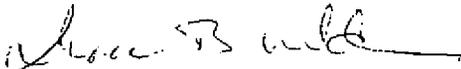
Mittal has failed to provide liability coverage in violation of, OAC 3745-55-47.

Mittal Steel USA, Inc
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Please submit financial assurance and liability coverage documentation as soon as possible.

If you have any questions regarding this letter or financial assurance regulations, please feel free to call me at (614)644-3067.

Sincerely,



Isaac B. Wilder
Compliance Assurance Section
Division of Hazardous Waste Management

cc: Tammy McConnell, RISS, DHWM
Todd Surrena, DHWM, NEDO

NOTICE: Ohio EPA's failure to list specific deficiencies or violations in this letter does not relieve your company from having to comply with applicable regulations.