

Solution:

STATEMENT OF LIABILITIES (in millions of \$)

Name: ArcelorMittal

As Of: December 31, 2010

Particulars	Amount
LIABILITIES:	
Current Liabilities:	
Trade Accounts Payable	13,256
Current portion of Long-Term Debts, due & short-term debts	6,716
Sales & Distributions	2,037
Income Taxes	471
Accrued expenses & other liabilities	6,900
Other short-term provisions	1,343
Total current liabilities	30,723
Non-current Liabilities:	
Long Term Debts, net of current portion	19,292
Deferred employee benefits	7,180
Deferred tax liabilities	4,006
Other long-term provisions	1,738
Other long-term obligations	1,865
Total non-current liabilities	34,081
Total liabilities	64,804