

**Solution:**

---

**STATEMENT OF LIABILITIES (in millions of \$)**

Name: ArcelorMittal

As Of: December 31, 2010

Particulars	Amount
<b>LIABILITIES:</b>	
<b>Current Liabilities:</b>	
Sales & Distributions	2,037
Current portion of Long-Term Debts & Short-Term Debts	6,716
Trade Accounts Payable	13,256
Income Taxes	471
Accrued expenses & other liabilities	6,900
Other short-term provisions	1,343
<b>Total current liabilities</b>	<b>30,723</b>
<b>Non-current Liabilities:</b>	
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
<b>Total non-current liabilities</b>	<b>34,081</b>
<b>Total liabilities</b>	<b>64,804</b>