

Mail Stop 4561

August 13, 2007

VIA U.S. MAIL AND FAX (909) 944-6605

James F. Verhey  
Chief Financial Officer  
Kaiser Ventures LLC  
3633 E. Inland Empire Blvd.  
Suite 480  
Ontario, CA 91764

**Re: Kaiser Ventures LLC  
Form 10-KSB for Fiscal Year Ended  
December 31, 2006  
Filed March 27, 2007  
Form 10-QSB for Quarterly Period Ended  
March 31, 2007  
Filed May 11, 2007  
File No. 000-33433**

Dear Mr. Verhey:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Branch Chief