



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 12, 2008

Mr. Xiao Yaqing
Chief Executive Officer
Aluminum Corporation of China Limited
No. 62 North Xizhimen Street
Hai Dian District, Beijing
People's Republic of China (100082)

**Re: Aluminum Corporation of China Limited
Annual Report on Form 20-F
for the Fiscal Year Ended December 31, 2007
Filed June 25, 2008
File No. 1-15264**

Dear Mr. Yaqing:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: D. Delaney
K. Schuler
L. Nicholson

via facsimile

Scott Clemens, Esq.
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