



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 9, 2007

via U.S. mail and facsimile

David D'Addario
Chief Executive Officer
Wise Metals Group LLC
857 Elkridge Road, Suite 600
Linthicum, MD 21090

RE: Wise Metals Group LLC
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
File No. 3-117622

Dear Mr. D'Addario:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief