



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2009

Mr. Kenneth Stastny, Chief Financial 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, 2007  
File No. 333-117622

Dear Mr. Stastny:

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

Sincerely,

Terence O'Brien,  
Accounting Branch Chief