



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 12, 2017

Via E-mail

Mr. William F. Oplinger
Chief Financial Officer
Alcoa Corp
390 Park Avenue
New York, NY 10022-4608

Re: Alcoa Corp
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 15, 2017
File No. 1-37816

Dear Mr. Oplinger:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ W. John Cash

W. John Cash
Branch Chief
Office of Manufacturing and
Construction