



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

September 9, 2010

via U.S. mail and facsimile

Charles D. McLane, Jr.
Executive Vice President and Chief Financial Officer
Alcoa, Inc.
390 Park Avenue
New York, New York 1002-4608

RE: Alcoa, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 1-3610

Dear Mr. McLane:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash
Accounting Branch Chief