



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

December 23, 2008

Mr. Daniel J. Rinkenberger  
Principal Financial Officer  
Kaiser Aluminum Corporation  
27422 Portola Parkway, Suite 350  
Foothill Ranch, CA 92610

**Re: Kaiser Aluminum Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 26, 2008**  
**File No. 000-52105**

Dear Mr. Rinkenberger:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall  
Assistant Director