

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

December 15, 2022

Neal West Executive Vice President and Chief Financial Officer Kaiser Aluminum Corp. 27422 Portola Parkway, Suite 200 Foothill Ranch, California 92610-2831

> Re: Kaiser Aluminum Corp Form 10-K for the year ended December 31, 2021 Form 10-Q for the quarter ended June 30, 2022 Response letter dated September 28, 2022 File No. 1-09447

Dear Neal West:

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,

Division of Corporation Finance Office of Manufacturing