



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2007

Mr. Kenneth A. Dean  
Chief Financial Officer  
Alumina Limited  
Level 12, IBM Centre, 60 City Road  
Southbank, Victoria 2006 AUSTRALIA

**Re: Alumina Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2005**  
**Filed June 19, 2006**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed June 29, 2007**  
**File No. 001-10375**

Dear Mr. Dean:

We have completed our review of your Forms 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall  
Assistant Director