



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

November 7, 2008

Via U.S. Mail and Facsimile

Ken Dean
Chief Financial Officer
Alumina Limited
Level 12, IBM Centre
60 City Road
Southbank, Victoria 3006, Australia
Fax: 011-613-86992699

**Re: Alumina Limited
Form 20-F
Filed May 23, 2008
File No. 1-10375**

Dear Mr. Dean,

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

Sincerely,

H. Roger Schwall
Assistant Director

cc: Sean Donahue
Mike Karney