



DIVISION OF
CORPORATION FINANCE

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

November 8, 2010

Mr. John Bevan
Chief Executive Officer
Alumina Limited
Level 12, IBM Center
60 City Road
Southbank, Victoria 3006
Australia

Re: Alumina Limited
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed May 27, 2010
File No. 001-10375

Dear Mr. Bevan:

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

Sincerely,

H. Roger Schwall
Assistant Director