



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

May 9, 2007

By US Mail and Facsimile

Mr. Michael A. Bless
Chief Financial Officer
Century Aluminum Company
2511 Garden Road
Building A, Suite 200
Monterey, CA 93940

**Re: Century Aluminum Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 0-27918**

Dear Mr. Bless:

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

Sincerely,

Karl Hiller
Branch Chief