

September 8, 2015

Office of the Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Attn: Mr. Brent Fields, Secretary

Re: Release No. 33-9862; 34-75344, File No. S7-13-15

Dear Mr. Fields:

We, members of the audit committee (the “Committee”) of the board of directors of Kaiser Aluminum Corporation (the “Company”), are writing in response to your request for comments regarding the recent concept release of the Securities and Exchange Commission (the “Commission”) entitled *Possible Revisions to Audit Committee Disclosures*, File No. S7-13-15 (the “Release”).

We have reviewed and discussed the Release as a committee. Although we are supportive of encouraging voluntary disclosures by audit committees, we have some concerns over the mandatory nature of the disclosures contemplated by the Release.

We believe that requiring specific audit committee disclosures may result in additional legal boilerplate in documents filed with the Commission instead of thoughtful, tailored disclosures. Such required disclosures may further contribute to disclosure overload by requiring companies to include disclosures that may not be applicable or useful to their investors.

In addition, as a publicly traded company, we have not received any questions from our investors or stockholders regarding the Company’s auditors, the audit process, or the Committee’s oversight of the audit process. As all disclosure initiatives come with costs to the reporting company and its stockholders, we question the value of requiring any additional specific disclosures that may not be of interest to investors. We do, however, believe that encouraging additional voluntary disclosures could provide those interested with a better understanding of work performed by a company’s audit committee. We currently provide disclosures relating to (i) factors considered when selecting or reappointing an audit firm, (ii) the selection of the lead audit engagement partner, (iii) how the Committee oversees the external auditor, and (iv) the evaluation of the external auditor.

In summary, it is our opinion that instead of implementing additional mandatory disclosures, the Commission should encourage voluntary audit committee disclosure with suggested areas of disclosure that the Commission believes to be important.

Thank you for your time and consideration.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Teresa A. Hopp".

Teresa A. Hopp
Audit Committee Chair