

Mail Stop 4631

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

September 9, 2010

via U.S. mail and facsimile

Charles D. McLane, Jr. Executive Vice President and Chief Financial Officer Alcoa, Inc. 390 Park Avenue New York, New York 1002-4608

RE: Alcoa, Inc. Form 10-K for the Fiscal Year Ended December 31, 2009 File No. 1-3610

Dear Mr. McLane:

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

Sincerely,

John Cash Accounting Branch Chief