



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 23, 2008

Mr. Daniel J. Rinkenberger
Principal Financial Officer
Kaiser Aluminum Corporation
27422 Portola Parkway, Suite 350
Foothill Ranch, CA 92610

**Re: Kaiser Aluminum Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 26, 2008
File No. 000-52105**

Dear Mr. Rinkenberger:

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

Sincerely,

H. Roger Schwall
Assistant Director