

April 29, 2009

Via U.S. Mail and Facsimile (949-614-1867)

Jack A. Hockema  
President and Chief Executive Officer  
Kaiser Aluminum Corporation  
27422 Portola Parkway, Suite 350  
Foothill Ranch, California 92610

**Re: Kaiser Aluminum Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 20, 2009  
File No. 0-52105  
Response Letter Dated April 10, 2009**

Dear Mr. Hockema:

We refer you to our comment letter dated March 31, 2009 regarding business contacts with Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance