



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2011

**via U.S. mail and facsimile**

Jack A. Hockema, Chief Executive Officer  
Kaiser Aluminum Corporation  
27422 Portola Parkway, Suite 200  
Foothill Ranch, CA 92610-2831

**RE: Kaiser Aluminum Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2010  
Filed February 24, 2010  
File No. 52105**

Dear Mr. Hockema:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief