

Alcoa
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Donna Dabney
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January 14, 2008

Ms. Jennifer Gowetski
Attorney-Advisor
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549-4561

Re: Alcoa Inc., Definitive 14A, filed February 26, 2007
File No. 001-03610

Dear Ms. Gowetski:

Confirming our telephone conversation, we understand that Alcoa will have an extension of time until February 4, 2008 to respond to your letter to Mr. Belda dated January 4, 2008.

Best regards,

/s/ Donna Dabney

Donna Dabney

cc: Lawrence R. Purtell