

CENTURY ALUMINUM CO (CENX)**SEC Staff Comments filed 09/26/07 matches your Company With Filing Alert [CENTURY ALUMINUM CO]**[View Filing](#) | [Modify Alerts](#)

The filing is previewed below:

September 26, 2007

Mail Stop 7010

By U.S. Mail and facsimile to (831)-642-9328

Logan W. Kruger
President and Chief Executive Officer 2511 Garden Road Building A,
Suite 200 Monterey, California 93940

Re: Century Aluminum Company
Definitive Proxy Statement on Schedule 14A
Filed April 23, 2007
File No. 000-27918

Dear Mr. Kruger:

We have limited our review of your definitive proxy statement to your executive compensation and other related disclosure and have the following comments. Our review of your filing is part of the Division of Corporation Finance's focused review of executive compensation disclosure.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call me at the telephone number listed at the end of this letter.

In some comments we have asked you to provide us with additional information so we may better understand your disclosure. Please do so within the time frame set forth below. You should comply with the remaining comments in all future filings, as applicable. Please confirm in writing that you will do so and also explain to us how you intend to comply. Please understand that after our review of all of your responses, we may raise additional comments.

If you disagree with any of these comments, we will consider your explanation as

Logan W. Kruger
Century Aluminum Company September 26, 2007 Page 2 of 6

to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Certain Relationships and Related Transactions, page 11

Approval of Transactions in 2006, page 11

1. We refer you to Item 404(a) of Regulation S-K. Elaborate on the market prices of alumina and/or its by-products purchased and sold to Glencore during 2006.

Specifically, please clarify why you reference the "approximate market" prices of the transactions. Identify the percentage of transactions at market price. Where there were divergences, explain the process of approval of such transactions and the dollar amount of the divergence if required by Item 404(a) of Regulation S-K.

2. Please clarify whether any of the purchases and sales referenced in