

**CENTURY ALUMINUM CO (CENX)****Issuer Responses filed 01/02/08 matches your Company With Filing Alert [ CENTURY ALUMINUM CO ]**[View Filing](#) | [Modify Alerts](#)

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January 2, 2008

VIA EDGAR AND FACSIMILE

Division of Corporation Finance

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, DC 20549

Attention: Carmen Moncada-Terry, Attorney Advisor

Re:Century Aluminum Company

Definitive Proxy Statement on Schedule 14A

Filed April 23, 2007

File No. 000-27918

Ladies and Gentlemen:

On behalf of Century Aluminum Company, a Delaware company (the "Company"), we are providing this letter in response to the comment raised in the letter dated December 18, 2007 (the "Comment Letter") from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") to Mr. Logan W. Kruger, President and Chief Executive Officer of the Company. Set forth below is the Company's response to the Staff's comment. To facilitate your review, the Staff comment, as set forth in the Comment Letter, is reprinted in italics, and is followed by the Company's response.

Performance Shares, page 17

1. We note your response to prior comment 12, and we reissue the comment. Given the reference to goals and quantifiable targets in your response to prior comments 5 and 12 and in the proxy statement, it is unclear why you believe that the information is not required. Please explain in reasonable detail the reasons for believing that the goals and targets are not material to your compensation determinations. If you believe the disclosure of goals and quantifiable targets will result in competitive harm, please provide a detailed analysis supporting that conclusion.

