



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 22, 2006

Mr. Rick Dobson  
Chief Financial Officer  
Novelis Inc.  
3399 Peachtree Road NE, Suite 1500  
Atlanta, Georgia 30326

**RE: Form 10-K for the Fiscal Year ended December 31, 2005  
Forms 10-Q for the Fiscal Quarters ended March 31, 2006, June 30,  
2006 and September 30, 2006  
File No. 1-32312**

Dear Mr. Dobson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, the undersigned, at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief