



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

February 22, 2008

Mr. José N. Chirinos  
Chief Financial Officer  
Southern Copper Corporation  
11811 North Tatum Blvd., Suite 2500  
Phoenix, Arizona 85028

**Re: Southern Copper Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 001-14066**

Dear Mr. Chirinos:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief