



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

May 7, 2008

Mr. Oscar Gonzalez Rocha  
President and Chief Executive Officer  
Southern Copper Corporation  
11811 North Tatum Blvd. Suite 2500  
Phoenix, Arizona 85028

**RE: Southern Copper Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
Schedule 14A  
Filed March 14, 2008  
Response Letter Dated April 11, 2008  
Response Letter Dated April 15, 2008  
Response Letter Dated April 22, 2008  
File No. 1-14066**

Dear Mr. Rocha:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: J. Cannarella  
S. Donahue