



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