



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

DIVISION OF  
CORPORATION FINANCE

July 11, 2023

Raul Jacob  
Chief Financial Officer  
Southern Copper Corporation  
1440 East Missouri Avenue  
Suite 160  
Phoenix, AZ 85014

**Re: Southern Copper Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 28, 2023**  
**File No. 001-14066**

Dear Raul Jacob:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation