



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

July 18, 2007

**By US Mail and Facsimile**

Mr. H. Eric Peitz  
Chief Financial Officer  
Peru Copper Inc.  
625 Howe Street, Suite 1050  
Vancouver, BC  
Canada V6C 2T6

**Re: Peru Copper Inc.  
Form 40-F for the Fiscal Year Ended December 31, 2006  
Filed April 2, 2007  
File No. 1-32461**

Dear Mr. Peitz:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief