



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2022

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, 2020**  
**File No. 001-14066**

Dear Mr. 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