



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2010

Ms. Kathleen L. Quirk  
Chief Financial Officer  
Freeport-McMoRan Copper & Gold, Inc.  
One North Central Avenue  
Phoenix, Arizona 85004-4414

**Re: Freeport-McMoRan Copper & Gold Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 1-11307-01**

Dear Ms. Quirk:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director