UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

December 2, 2008

Mr. Richard C. Adkerson
President and Chief Executive Officer
Freeport-McMoran Copper & Gold Inc.
One North Central Avenue
Phoenix, AZ 85004

Re: Freeport-McMoran Copper & Gold Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 29, 2008
File No. 1-11307-01

Dear Mr. Adkerson:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief