



FM Services Company
1615 Poydras Street
New Orleans, LA 70112
P.O. Box 61119
New Orleans, LA 70161

EBSA/PUBLIC DISCLOSURE
Telephone: 504-582-4000
2010 JAN -6 AM 7:45

December 28, 2009

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir:

Pursuant to Department of Labor Regulations Section 2520.104-23, you are hereby advised that Freeport-McMoRan Copper & Gold Inc. (EIN: 74-2480931), 1615 Poydras Street, New Orleans, LA 70112, established the Freeport-McMoRan Copper & Gold Inc. 2005 Supplemental Executive Capital Accumulation Plan (the "SECAP") which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The SECAP is not intended to qualify under Section 401(a) of the Internal Revenue Code, or as an employee benefit plan under the Employee Retirement Income Security Act of 1974 subject to the provisions of Parts II, III and IV of Title I. There are currently fifty-seven (57) participants in the SECAP.

Freeport-McMoRan Copper & Gold Inc. also sponsors the following additional top hat plans: Freeport-McMoRan Copper & Gold Supplemental Executive Retirement Plan (the "SERP"), and Freeport-McMoRan Copper & Gold, Inc. Executive Change of Control Severance Plan (the "Plan"). Currently, there are two (2) participants in the SERP and twenty-eight (28) participants in the Plan. Freeport-McMoRan Copper & Gold Inc. also entered into one (1) individual top hat deferred compensation agreement. Finally, Freeport-McMoRan Corporation, a subsidiary of Freeport-McMoRan Copper & Gold Inc., sponsors the Phelps Dodge Corporation Supplemental Retirement Plan in which there are two hundred ten (210) participants.

Sincerely,

Freeport-McMoRan Copper & Gold Inc.

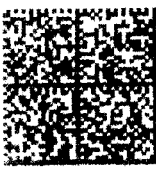
Douglas N. Currault, II
Assistant General Counsel and Secretary

PLACE STICKER AT TOP OF ENVELOPE
OF THE RETURN ADDRESS. FOLD AT
CERTIFIED MAIL

**JONES
WALKER**

201 St. Charles Avenue

NEW ORLEANS, LOUISIANA 70170-5100



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Return Receipt Requested

