



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

February 26, 2008

Mr. Fred W. Brackebusch  
President  
New Jersey Mining Company  
89 Appleberg Road  
Kellogg, ID 83837

**Re: New Jersey Mining Company  
Form 10-KSB for Fiscal Year Ended December 31, 2006  
Filed March 28, 2007  
File No. 0-28837**

Dear Mr. Brackebusch:

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

Sincerely,

Jill S. Davis  
Branch Chief