



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2011

Via E-mail

Fred W. Brackebusch  
Chairman of the Board, President and Chief Executive Officer  
New Jersey Mining Company  
89 Appleberg Road  
Kellogg, Idaho 83837

**Re: New Jersey Mining Company**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed July 15, 2011**  
**File No. 000-28837**

Dear Mr. Brackebusch:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc (Via E-mail): Greg Lipsker, Legal Counsel for New Jersey Mining Company