



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

November 2, 2006

Mr. Richard T. O'Brien  
Senior Vice President and Chief Financial Officer  
Newmont Mining Corporation  
1700 Lincoln Street  
Denver, Colorado 80203

**Re: Newmont Mining Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2004**  
**Filed March 15, 2005**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 2, 2006**  
**Response Letter Dated October 11, 2006**  
**File No. 1-31240**

Dear Mr. O'Brien:

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

Sincerely,

Jill S. Davis  
Branch Chief