



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 12, 2007

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

**Re: Newmont Mining Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 26, 2007
Form 10-Q for Fiscal Quarter Ended March 31, 2007
Filed April 27, 2007
File No. 001-31240**

Dear Mr. O'Brien:

We have reviewed your filings and have the following comments. We have limited our review of your filings to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2006

Business, page 2

Exploration, page 4

1. We note your disclosure in footnote four within the proven and probable reserves reconciliation table that the government of Uzbekistan appropriated your 50% interest in the Zarafshan-Newmont Joint Venture. Please tell us why you believe this appropriation is more appropriately reflected as an Other divestment rather than as a Reclassification within the table.
2. In addition, please tell us why you have not reduced the 2006 additions attributable to the Exploration Segment in the table on page 45 for the quantity equal to your share of the reserves in the Zarafshan-Newmont Joint Venture.

Management's Discussion and Analysis of Consolidated Financial Condition, page 36

Critical Accounting Policies, page 40

Exploration Segment Goodwill, page 42

3. We note from your disclosure on page 44 that certain assumptions associated with your valuation models were revised. As such, please provide us with a copy of your Exploration Segment's valuation model analysis for the year ended December 31, 2006.

Depreciation, Depletion and Amortization, page 46

4. We note your disclosure that "Depending upon whether the development is expected to benefit the entire remaining ore body, or specific ore blocks or areas only, the UOP basis is either the life of the entire ore body or the life of the specific ore block or area." Please tell us why you believe the UOP basis should be the life of the entire ore body or specific ore block/area instead of recoverable proven and probable reserves, as defined by Industry Guide 7.

Note 2 Summary of Significant Accounting Policies, page 90

Property, Plant and Mine Development, page 93

5. Please tell us how you define a mine.

6. Please tell us and disclose your accounting policy associated with drilling and related costs incurred to convert measured, indicated and inferred resources to reserves at your development and/or production stage properties.
7. In addition, please tell us and disclose your accounting policy for costs incurred to identify new resources beyond your existing inferred resources at development or production stage mines.

Stripping Costs, page 95

8. Please tell us and disclose your accounting policy for deferred stripping when multiple pits exist within a mining complex that share common infrastructure and processing equipment and a common ore body. Specifically, address your accounting for stripping costs associated with the initial overburden removal of newly created pits that are within close proximity to producing pits.

Controls and Procedures, page 159

9. You disclose that your officers have concluded that your "... disclosure controls and procedures are effective to ensure that information required to be disclosed by the Company in reports that it files or submits under the Exchange Act is recorded, processed, summarized and reported within the required time periods." Item 307 of Regulation S-K requires you to disclose your officer's conclusions regarding the effectiveness of your disclosure controls and procedures as that term is defined in Rule 13a-15(e) of the Exchange Act. The definition in Rule 13a-15(e) is more comprehensive than that included in your disclosure. Specifically, the term disclosure controls and procedures also "...include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Act is accumulated and communicated to the issuer's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure." Your officer's conclusion does not state whether your disclosure controls and procedures are effective at accomplishing these items. Please revise your officer's conclusion to state whether your disclosure controls and procedures are effective at accomplishing all of the items included within the definition of disclosure controls and procedures as defined in Rule 13a-15(e) of the Exchange Act. This comment also applies to your Form 10-Q for the fiscal quarter ended March 31, 2007.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Mr. Richard T. O'Brien
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You may contact Jennifer Goeken at (202) 551-3721 or Kevin Stertz at (202) 551-3723, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3683 with any other questions.

Sincerely,

Jill S. Davis
Branch Chief