



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 10, 2007

Mr. Russell Ball
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, 2006
Filed February 26, 2007
Forms 10-Q for Fiscal Quarters Ended March 31, 2007 and
June 30, 2007
Filed April 27, 2007 and August 2, 2007
Response Letter Dated September 24, 2007
File No. 1-31240**

Dear Mr. Ball:

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