



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

November 7, 2008

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

**Re: Newmont Mining Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed February 21, 2008**  
**File No. 1-31240**

Dear Mr. O'Brien:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief