



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

June 25, 2009

Mr. Russell D. Ball
Executive Vice President and Chief Financial Officer
Newmont Mining Corporation
6363 South Fiddlers Green Circle
Greenwood Village, CO 80111

Re: Newmont Mining Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 19, 2009
Form 10-K/A for the Fiscal Year Ended December 31, 2008
Filed June 8, 2009
File No. 1-31240

Dear Mr Ball:

We have completed our review of your 2008 Form 10-K, and related amendment, and do not, at this time, have any further comments.

Sincerely,

W. Bradshaw Skinner
Senior Assistant Chief Accountant