



DIVISION OF
CORPORATION FINANCE

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

April 14, 2015

Via E-mail

Ms. Laurie Brlas
Chief Financial Officer
Newmont Mining Corporation
6363 South Fiddlers Green Circle
Greenwood Village, CO 80111

Re: Newmont Mining Corporation
Form 10-K for the Year Ended December 31, 2014
Filed February 20, 2015
File No. 001-31240

Dear Ms. Brlas:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2014

Item 2. Properties, page 24
Production and Development Properties
North America, page 24

1. We note your disclosure for your Australian operations, which describes details of your mines and processing facilities. Please tell us whether you have considered describing your Carlin and Yanacocha operations in a similar manner with additional detail, such as identifying the operating mines, describing the mining and process methods employed, listing the reserves separately, and explaining the interrelationships between the mines and the processing facilities.

Item 7. Management's Discussion and Analysis of Consolidated Financial Condition and Results of Operations, page 45

Non-GAAP Financial Measures, page 74

Earnings before interest, taxes and depreciation and amortization and Adjusted earnings before interest, taxes and depreciation and amortization, page 74

2. Please confirm that the adjusting items to arrive at Adjusted net income (loss) are presented net of tax and, if so, provide draft disclosure to be included in future filings to disclose the tax effect of each item parenthetically or in a footnote to the reconciliation. Alternatively, you may present the tax effect in one line in the reconciliation. Please also tell us how the tax effects were calculated and confirm that you will disclose this information in future filings. Refer to Question 102.11 of the Non-GAAP Financial Measures Codification and Disclosure Interpretation that is available on our website at <http://www.sec.gov/divisions/corpfin/guidance/nongaapinterp.htm>.
3. We note that you reconcile Adjusted EBITDA to Income (loss) before income and mining tax and other items. Please note that non-GAAP measures should be reconciled to the most comparable GAAP measure, which in this case would be Net income (loss) attributable to Newmont stockholders. Refer to Question 103.02 of the Non-GAAP Financial Measures Codification and Disclosure Interpretation. Please provide us with your draft disclosure to be included in future filings.

Adjusted net income (loss), page 75

4. We note you disclose Adjusted net income (loss) per share, basic and diluted. Please note non-GAAP per share performance measures should be reconciled to GAAP earnings per share. Refer to Question 102.05 of the Non-GAAP Financial Measures Codification and Disclosure Interpretation. Please provide us with your draft disclosure to be included in future filings.

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 the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. 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 responding to our comments, please provide a written 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.

You may contact Myra Moosariparambil at (202) 551-3796 or John Archfield at (202) 551-3315 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining