



DIVISION OF
CORPORATION FINANCE

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

October 22, 2020

Nancy Buese
Executive Vice President and Chief Financial Officer
Newmont Corporation
6363 South Fiddler's Green Circle
Greenwood Village, Colorado 80111

Re: Newmont Corporation
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 20, 2020
File No. 001-31240

Dear Ms. Buese:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation