



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

December 19, 2006

Ms. Elaine Bennett, Chief Financial Officer
Miramar Mining Corporation
899 Harbourside Drive, Suite 300
North Vancouver, British Columbia
Canada V7P 3S1

Re: Miramar Mining Corporation
Form 40-F for the Fiscal Year Ended December 31, 2005
Filed April 3, 2006
File No. 001-31436

Dear Ms. Bennett:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief