



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