



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

July 27, 2007

Ms. Nomfundo Vuyiswa Lila Qangule
Chief Financial Officer
Harmony Gold Mining Company Limited
Suite No. 1
Private Bag X1
Melrose Arch, 2076 South Africa

Re: Harmony Gold Mining Company Limited
Form 20-F for Fiscal Year Ended June 30, 2006
Filed October 31, 2006
File No. 001-31545

Dear Ms. Qangule:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief