



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

June 12, 2008

By U.S. Mail and facsimile

Mr. Frank Abbott  
Finance Director  
Harmony Gold Mining Company Limited  
Randfontein Office Park  
CNR Ward Avenue and Main Reef Road  
Randfontein, South Africa 1760

**Re: Harmony Gold Mining Company Limited  
Form 20-F for Fiscal Year Ended June 30, 2007  
Filed December 7, 2007  
Response Letter Dated May 15, 2008  
File No. 1-31545**

Dear Mr. Abbott:

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

Sincerely,

H. Roger Schwall  
Assistant Director

Cc: K. Stertzel  
J. Davis  
K. Schuler  
D. Levy