



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

August 4, 2009

Mr. Frank Abbott  
Interim Financial Director  
Harmony Gold Mining Company Limited  
Randfontein Office Park  
PO Box 2  
Randfontein, 1760  
South Africa

**Re: Harmony Gold Mining Company Limited**  
**Form 20-F for the Fiscal Year Ended June 30, 2008**  
**Filed October 29, 2008**  
**Form 20-F/A for the Fiscal Year Ended June 30, 2008**  
**Filed July 27, 2009**  
**File No. 1-31545**

Dear Mr. Abbott:

We have completed our review of your 2008 Form 20-F, and related amendment, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief