



DIVISION OF  
CORPORATION FINANCE

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

November 17, 2011

Via E-mail

Mr. Graham Briggs  
Chief Executive Officer  
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, 2010  
Filed October 25, 2010  
Response Letter November 1, 2011  
File No. 1-31545**

Dear Mr. Briggs:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant