



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2024

Boipelo Lekubo  
Financial Director  
Harmony Gold Mining Co Ltd  
Randfontein Office Park  
CNR Ward Avenue and Main Reef Road  
Randfontein, South Africa 1759

**Re: Harmony Gold Mining Co Ltd**  
**Form 20-F for the Fiscal Year Ended June 30, 2023**  
**File No. 001-31545**

Dear Boipelo Lekubo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Shela Mohatla