



DIVISION OF
CORPORATION FINANCE

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

April 6, 2010

Mr. Paul A. Schmidt
Chief Financial Officer
Gold Fields Limited
150 Helen Road
Sandown, Sandton, 2196 South Africa

Re: Gold Fields Limited
Form 20-F for the Fiscal Year Ended June 30, 2009
Filed December 3, 2009
File No. 001-31318

Dear Mr. Schmidt:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief