



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

DIVISION OF  
CORPORATION FINANCE

April 5, 2018

Via E-mail

Mr. Nicholas J. Holland  
Chief Executive Officer  
Gold Fields Limited  
150 Helen Rd  
Sandown, Sandton 2196  
South Africa

**Re: Gold Fields Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2016**  
**Filed April 5, 2017**  
**File No. 001-31318**

Dear Mr. Holland:

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,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining