



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 19, 2008

Ms. Kandimathie Christine Ramon  
Chief Financial Officer  
Sasol Limited  
1 Sturdee Avenue  
Rosebank, Johannesburg, 2196  
South Africa

**Re: Sasol Limited**  
**Form 20-F for the Year Ended June 30, 2007**  
**Filed November 21, 2007**  
**File No. 1-31615**

Dear Ms. Ramon:

We have completed our review of your 2007 Form 20-F, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief