



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

May 23, 2007

**By US Mail and Facsimile**

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**Re: Caledonia Mining Corporation**  
**Form 20-F for the Fiscal Year Ended December 31, 2005**  
**Filed April 21, 2006**  
**Response letter filed 3/9/07**  
**File No. 0-13345**

Dear Mr. Jonsson:

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

Sincerely,

Karl Hiller  
Branch Chief