



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 22, 2008

Dinesh Paliwal  
Chief Executive Officer  
Harman International Industries, Inc.  
1101 Pennsylvania Avenue, N.W., Suite 1010  
Washington, D.C. 20004

**Re: Harman International Industries, Inc.  
Annual Report on Form 10-K for the fiscal year ended June 30, 2007  
Filed August 29, 2007, File No. 1-09764**

**Form 10-Q for the quarter ended September 30, 2007  
Filed November 9, 2007**

Dear Mr. Paliwal:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director