



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 30, 2010

**Via U.S. Mail and Fax**

Herbert Parker  
EVP and CFO  
Harman International Industries, Inc.  
400 Atlantic Street,  
Suite 500  
Stamford, CT 06901

**RE: Harman International Industries, Inc.  
Form 10-K for the fiscal year ended June 30, 2009  
Filed August 19, 2009 and  
Form 10-Q for the period ended December 31, 2009  
Filed February 8, 2010  
File No. 1-09764**

Dear Mr. Parker:

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