



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