



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 22, 2010

Mr. Jamie C. Sokalsky  
Executive Vice President and Chief Financial Officer  
Barrick Gold Corporation  
Brookfield Place, TD Canada Trust Tower, Suite 3700  
161 Bay Street, P.O. Box 212  
Toronto, CANADA M5J 2S1

**Re: Barrick Gold Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2008**  
**Filed March 30, 2009**  
**Response Letter Dated December 11, 2009**  
**File No. 001-09059**

Dear Mr. Sokalsky:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief