



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2013

Via E-mail

Ammar Al-Joundi  
Chief Financial Officer  
Barrick Gold Corporation  
Brookfield Place  
TD Canada Trust Tower, Suite 3700  
161 Bay Street, P.O. Box 212  
Toronto, Canada M5J2S1

**Re: Barrick Gold Corporation**  
**Form 40-F for Fiscal Year Ended December 31, 2012**  
**Filed March 28, 2013**  
**File No. 001-09059**

Dear Mr. Al-Joundi:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker for

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining