



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 11, 2006

Mr. Nicholas J. Holland, Chief Financial Officer  
Gold Fields Limited  
24 St. Andrews Road  
Parktown, 2193  
South Africa

**Re: Gold Fields Limited**  
**Form 20-F for the Fiscal Year Ended June 30, 2005**  
**Filed December 22, 2005**  
**File No. 001-31318**

Dear Mr. Holland:

We have completed our review of your 2005 Form 20-F, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief