



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

June 12, 2008

By U.S. Mail and facsimile

Mr. Frank Abbott
Finance Director
Harmony Gold Mining Company Limited
Randfontein Office Park
CNR Ward Avenue and Main Reef Road
Randfontein, South Africa 1760

**Re: Harmony Gold Mining Company Limited
Form 20-F for Fiscal Year Ended June 30, 2007
Filed December 7, 2007
Response Letter Dated May 15, 2008
File No. 1-31545**

Dear Mr. Abbott:

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

Sincerely,

H. Roger Schwall
Assistant Director

Cc: K. Stertzel
J. Davis
K. Schuler
D. Levy