



DIVISION OF  
CORPORATION FINANCE

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

August 10, 2010

**Via U.S. Mail and Fax (27 0 11 476 2637)**

Mr. Craig Clinton Barnes  
Chief Financial Officer  
DRDGOLD Limited  
299 Pendoring Avenue  
Blackheath, Randburg, 2195  
South Africa

**Re: DRDGOLD Limited  
Form 20-F for the Fiscal Year Ended June 30, 2009  
Filed November 27, 2009  
File No. 0-28800**

Dear Mr. Barnes:

We have reviewed your filings and your response letter dated June 28, 2010 and have the following comments. Please provide a written response to our comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

**Form 20-F for the fiscal year ended June 30, 2009**

**Note 18. Equity of the Owners of the Parent, page F-35**

1. We note your response to our prior comment 7 regarding the holding or investment companies of your Australasian group structure that had not been disposed of as of June 30, 2009. Note 26 to your financial statements in your Form 20-F states your Australasian operations have been disposed of during the fiscal year ended June 30, 2008. Please clarify the contradiction between your footnote disclosure and your response. We also note the amount of the foreign currency translation reserve is approximately the same as it was for your fiscal year ended June 30, 2008. Tell us if there was a proportionate share of the foreign currency translation reserve reclassified to profit and loss for any Australasian entities disposed of pursuant to paragraph 48C of IAS 21. Tell us how you are accounting for these holding or investment companies, and why they would not be considered discontinued operations if they are part of the Australasian group structure.

Note 22. Loans and Borrowings, page F-40

2. We note your response to our prior comment 8 and your tabular presentation regarding the calculation information of preference shares. Please provide further clarification on how you calculated the carrying values for each of the three years presented, how the gains were calculated in fiscal year 2009 and how the losses were calculated in 2008.

Engineering Comments

3. In regards to your 2009 ERPM surface reserves of 158.18 million tons as disclosed in your filing, please tell us if these numbers represent your Company's 74% ownership of ERPM. In addition, please reconcile your fiscal year ending 2009 ERPM surface reserves to your fiscal year ending 2008 ERPM surface reserves.
4. Please indicate if the metallurgical recovery factor and the pay limit grade for your ERPM surface reserves are based on current information. If the metallurgical recovery factory and the pay limit grade for your ERPM surface reserves are not based on current information, please revise in future filings.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Bob Carroll at (202) 551-3362, or Chris White, at (202) 551-3461 if you have questions regarding comments on the financial statements and related matters. Please contact John Coleman at (202) 551-3610 if you have questions on the engineering comments, or me at (202) 551-3745 with any other questions.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director