



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 9, 2008

Mr. Steven Curtis  
Chief Financial Officer  
Caledonia Mining Corporation  
1710-1177 West Hastings Street  
Vancouver, B.C. Canada V6E 2L3

**Re: Caledonia Mining Corporation**  
**Form 20-F for the Year Ended December 31, 2007**  
**Filed May 9, 2008**  
**File No. 000-13345**

Dear Mr. Curtis:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief