



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 22, 2008

Dinesh Paliwal
Chief Executive Officer
Harman International Industries, Inc.
1101 Pennsylvania Avenue, N.W., Suite 1010
Washington, D.C. 20004

**Re: Harman International Industries, Inc.
Annual Report on Form 10-K for the fiscal year ended June 30, 2007
Filed August 29, 2007, File No. 1-09764**

**Form 10-Q for the quarter ended September 30, 2007
Filed November 9, 2007**

Dear Mr. Paliwal:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director