



9 May 2008

Ms. Nancy Morris
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
United States

Dear Ms. Morris

File Number S7-05-08

Sasol Limited, a South African SEC registrant, appreciates the opportunity to comment on the proposed rule, "Foreign Issuer Reporting Enhancements," Release No. 33-8900, dated 29 February 2008 of the Securities and Exchange Commission. We are commenting in particular on the following proposed amendment:

II. B Proposed Changes: Accelerating the Reporting Deadline for Form 20-F Annual Reports

We understand that the Commission is proposing to accelerate the filing due date for annual reports filed by foreign private issuers (FPIs) on Form 20-F from the current six months after the entity's fiscal year end to within 90 days thereof. Although we have in the past not made use of the full six months deadline for Form 20-F filings and although we are not in principle opposed to a shorter filing deadline, we believe that a move from six months to 90 days is too great a change. Nevertheless, given the level of information that US investors already receive, it is not apparent to us that these investors will greatly benefit from the proposed acceleration. For these reasons we would like to offer our comments on this proposed rule change.

Typically FPIs that register their securities with the Commission also have home country filing requirements that require significant time and effort in addition to their filing with the Commission. As a South African company, we are required to comply with the JSE Limited Listings Requirements, which require that we publish at least provisional annual results within 90 days of our financial year end and our annual financial statements within six months of our financial year end and at least 21 days prior to our annual general meeting. In addition, we are required to publish interim results within 90 days after the interim period. The resources involved in preparing this information are also those responsible for the preparation of the Form 20-F.

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Whilst we prepare our home country financial information in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board, there are still a number of procedures which are required to be completed prior to filing the Form 20-F. These procedures, which are required by all companies prior to their filings with the SEC irrespective of their reporting of financial information in accordance with US GAAP or IFRS, include management's annual report on Internal Controls Over Financial Reporting and the review of the Form 20-F by the disclosure committee. Unlike US registered companies, these procedures are in addition to what is required by South African legislation, where there is currently no requirement for an annual report on Internal Controls Over Financial Reporting. In accordance with good corporate governance procedures, our disclosure committee is required to review the South African annual report for home country reporting requirements in addition to the aforementioned Form 20-F review, thus increasing the burden on resources who are responsible for both reviews.

Furthermore, South African FPIs face additional reporting requirements which US registrants do not face, and the proposed acceleration will pose additional burden on the resources responsible for the collecting and presenting the relevant information. For example:

- In addition to the consolidated financial statements, South African legislation requires the preparation of a Directors' Report.
- Additional other information such as a Chief Financial Officer's Review, Sustainability Review, Remuneration Report, Operational Review, Chief Executive's Review and Chairman's Statement in terms of good corporate governance practice (South African Code of Corporate Practices and Conduct and King II) is also published.
- Our consolidated financial statements include various disclosures in the footnotes as required by South African legislation.
- In addition to the preparation and filing of consolidated financial statements, South African companies are required to prepare stand-alone statutory financial statements for the parent company.

We acknowledge the Commission's accommodation to FPIs by eliminating the requirement to reconcile financial statements prepared in accordance with IFRS, as issued by the IASB, to US GAAP. In its 2007 filing, Sasol presented its financial information in terms of IFRS with a reconciliation to US GAAP. Sasol will make use of this accommodation with effect from its 2008 financial year end.

In response to the concern that US investors would not receive timely information from FPIs in comparison to US domestic filers, we offer the following comments:

- FPIs furnish information to US investors on a Form 6-K as relevant events occur independent of the Form 20-F deadline. If a FPI publishes financial information prior to the Form 20-F deadline, such financial information is furnished on a Form 6-K. Thus US investors are not prejudiced in terms of information received.
- As mentioned above, Sasol is required to publish its provisional annual financial results within 90 days of its financial year end. These financial results are furnished to US investors via a Form 6-K. As Sasol will be publishing its annual results in accordance with IFRS in future, all investors will be receiving the same information.



Shortening the filing deadlines would increase the demands on foreign registrants, who already have the burden to publish at least two sets of annual reports. While we accept some level of acceleration, we believe that FPIs should be given more time to file their Form 20-F than is provided for US domestic companies filing an annual report on Form 10-K. Therefore we believe that any change to the deadline for filing the Form 20-F should not shorten the requirement to less than 120 days from the FPI's financial year end.

Should you wish to discuss our comments further, or if you have any additional concerns, please telephone the undersigned at +27-11-441-3435. My email address is christine.ramon@sasol.com.

Yours faithfully

/s/ Kandimathie Christine Ramon

Ms Christine Ramon

Chief Financial Officer