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KOREA FUND INC
Form 40-17G
June 27, 2012

Securities and Exchange Commission

Office of Applications and Report Services

100 F Street, N.E.

Washington, D.C. 20549

Re: Insured Fidelity Bond of The Korea Fund, Inc. (File No. 811-04058)

Ladies and Gentlemen:

Enclosed for filing on behalf of the above-referenced registered management investment company (the Fund) pursuant to Rule 17g-1 of the Investment Company Act of 1940, as amended, are the following documents:

(i) A copy of the Fidelity Bond Binder (the 2012-2013 Bond), effective May 30, 2012 until May 30, 2013, issued by Great American Insurance Company, the primary policy for \$900,000, insuring the Fund is attached under Exhibit 1:

The Fund is maintaining a single insured bond in the amount of \$900,000, which is sufficient coverage for its gross assets of \$393,950,048 as of May 30, 2012 and as required under paragraph (d) of Rule 17g-1.

persons of the Fund, ratifying the amount, type, form and coverage of the 2012-2013 Bond and the premium to be paid by the Fund,

The premiums for the 2012-2013 Bond will be paid promptly when billed.

is attached under Exhibit 2

If there are any questions regarding this filing, please contact the undersigned, at (212) 739-3222.

Very truly yours,

Thomas J. Fuccillo

Secretary and Chief Legal Officer

Allianz Global Investors U.S. LLC

1633 Broadway

New York, NY 10019

212.739.3000