



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

April 10, 2007

Mr. Simon Charles Bunbury Adams
Principal Financial and Accounting Officer
Atlas South Sea Pearl Limited
43 York Street
Subiaco, Western Australia 6008

Re: Atlas South Sea Pearl Limited
Form 40-F for Fiscal Year Ended December 31, 2005
Filed July 17, 2006
File No. 0-28186

Dear Mr. Adams:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford
Branch Chief

cc: Mark Fleisher, Esq.
Broad and Cassel