

January 14, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to (604) 521-4911*

Mr. Abdul Ladha, Chief Executive Officer  
Ableauctions.com, Inc.  
1963 Lougheed Highway, Suite 200  
Coquitlam, British Columbia V3K-3T8

**RE: Ableauctions.com, Inc.**  
**File No. 001-15931**  
**Form 10-KSB for the year ended December 31, 2006**  
**Forms 10-QSB for the quarters ended March 31, 2007, June 30, 2007 and**  
**September 30, 2007**

Dear Mr. Ladha:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant