

Mail Stop 4561

November 20, 2008

BY U.S. Mail and facsimile

Mr. Abdul Ladha

President

Ableauctions.com, Inc.

Suite 200 - 1963 Lougheed Highway, Coquitlam

British Columbia, Canada V3K 3T8

RE: Ableauctions.com, Inc.

Preliminary Proxy Statement on Schedule 14A

Filed: October 10, 2008

File no.1-15931

Dear Mr. Ladha:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

David Orlic  
Special Counsel

cc: Mary Ann Sapone, Esq. (by facsimile, 310-208-1154)