

Mail Stop 4561
Via Fax (604) 521-4911

November 25, 2009

Abdul Ladha
Chief Executive Officer
Ableauctions.com, Inc.
1963 Lougheed Highway
Coquitlam, British Columbia, Canada V3K3T8

Re: Ableauctions.com, Inc.
Form 10-K for the Fiscal Year December 31, 2008
Filed on March 25, 2009
Form 10-Q for the Quarter Ended June 30, 2009
Filed on August 13, 2009
File No. 001-15931

Dear Mr. Ladha:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief