



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

via facsimile and U.S. mail

Mr. A. Cameron Richardson
P.O. Box 3711 Station Terminal
349 West Georgia Street
Vancouver, British Columbia
Canada, V6B 3Z1

June 20, 2007

Re: **Aurora Metals (BVI) Limited**
Form 20-F for fiscal year ended December 31, 2005
Filed July 17, 2006
File No. 0-30816

Dear Mr. Richardson:

We have completed our review of Aurora Metals (BVI) Limited's 2005 Form 20-F and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief