



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 24, 2007

Mr. Taras Chebountchak
President
Ardent Mines Limited
110 Jardin Drive, Unit 13
Concord, Ontario Canada L4K 2T7

Re: Ardent Mines Limited
Form 10-KSB for the Fiscal Year Ended June 30, 2006
Filed October 23, 2006
File No. 000-50423

Dear Mr. Chebountchak:

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

Sincerely,

April Sifford
Branch Chief