

Mail Stop 4561

August 1, 2007

VIA USMAIL and FAX (604) 960 - 0536

Mr. D. James Mackenzie  
Chief Executive Officer  
Nordic Nickel Ltd.  
Suite 300, 1055 West Hastings Street  
Vancouver, British Columbia, Canada V6E 2EP

**Re: Nordic Nickel, Ltd.  
Form 10-KSB for the year ended 12/31/2006  
Filed on 4/10/2007  
File No. 000-49725**

Dear Mr. D. James Mackenzie:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe  
Branch Chief