



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 23, 2006

Via U.S. Mail

Mr. Steve Turcotte
Chief Executive Officer and Principal Accounting Officer
Emission Differentials Ltd.
101, 435-4th Avenue SW
Calgary, Alberta T2T 3A8

RE: **Emission Differentials Ltd.**
Form 20-F/A for Fiscal Year Ended April 30, 2006
Filed April 20, 2007
File No. 0-51778

Dear Mr. Turcotte:

The Division of Corporation Finance has completed its review of your Form 20-F/A and does not, at this time, have any further comments.

Sincerely,

Larry Spiegel
Assistant Director