



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

November 5, 2008

Mr. Gordon Cummings  
Chief Executive Officer  
Kimber Resources Inc.  
215 – 800 West Pender Street  
Vancouver, BC, V6C 2V6

**Re: Kimber Resources Inc.  
Form 20-F for the Fiscal Year Ended June 30, 2007  
Filed October 1, 2007 and amended October 30, 2007  
File No. 001-32712**

Dear Mr. Cummings:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief