



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

April 27, 2007

**By US Mail and Facsimile**

Ms. Alice Murphy  
Chief Financial Officer  
Aber Diamond Corporation  
PO Box 4569, Station A  
Toronto, ON, Canada M5W 4T9

**Re: Aber Diamond Corporation  
Form 40-F for the Fiscal Year Ended 1/31/06  
Filed May 1, 2006  
File No. 0-17227**

Dear Ms. Murphy:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief