

DAVIS LEGAL ADVISORS since 1892  
& company

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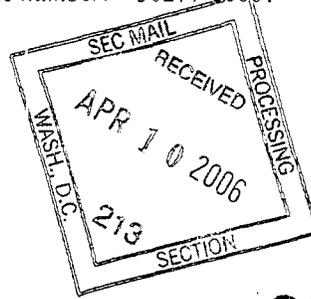


06012437

April 3, 2006

file number: 50277-00001

Office of International Corporate Finance  
c/o Securities and Exchange Commission  
450 - 5th Street N.W.  
Washington, D.C. USA 20549



**SUPL**

Dear Sirs:

**Re: GGL Diamond Corp. - Exemption No. 82 - 1209**

We are solicitors for GGL Diamond Corp. (the "Company") which was issued an exemption pursuant to Rule 12(g)3-2(b) under the United States Securities Exchange Act of 1934. We enclose the following for filing with you:

1. Index to the documents enclosed; and
2. copies of the documents listed on the Index in the same order with the exemption number noted thereon.

If you have any further requirements, please let us know.

Yours truly,

DAVIS & COMPANY LLP

Per:

Donna L. Ornstein  
Paralegal

DLO/ram

**PROCESSED**

**APR 11 2006**

**THOMSON  
FINANCIAL**

April 3, 2006

**GGL DIAMOND CORP.**  
**(the "Company")**

**Index**

- 1. Material filed with the British Columbia Registrar of Companies as required by the Business Corporations Act (British Columbia) and regulations thereunder ("BC") and with the Registrar of Corporations as required to maintain the Company's extra-provincial registration in the Northwest Territories under the Business Corporations Act and regulations thereunder ("NWT")**
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<b>Document Name or Information</b>	<b>Documents Filed</b>
(a) Incorporation Documents	
(i) BC	Not Applicable
(b) Extra-provincial Registration	
(i) NWT	Not Applicable
(c) Annual Reports	
(i) BC	Not Applicable
(ii) NWT	Not Applicable
(d) Notices Filed with Registrar of Companies	
(i) BC	Not Applicable
(ii) NWT	Not Applicable
(e) Special Resolution	
(i) BC	Not Applicable
(ii) NWT	Not Applicable

2. **Materials filed with the Securities Commissions of British Columbia and Alberta (the "Securities Commissions") under the Securities Act (British Columbia) and the Securities Act (Alberta), the regulations under such acts, National Instrument 51-102, Continuous Disclosure Obligations ("NI 51-102"), Multilateral Instrument 54-101, Shareholder Communications ("MI 54-101") and Multilateral Instrument 45-102, Resale of Securities ("MI 45-102")**
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<b>Document Name or Information</b>	<b>Documents Filed</b>
(a) Annual Report (including annual audited financial statements and auditors' report thereon and Management's Discussion and Analysis	Annual Report, Consolidated Financial Statements for the period(s) ended November 30, 2004 and November 30, 2005, MD&A and Certificates of CEO and CFO
(b) Annual Information Form (not mandatory)	Not Applicable
(c) Quarterly Interim Financial Statements and Management's Discussion and Analysis	Not Applicable
(d) News Releases	March 20, 2006 March 23, 2006 March 24, 2006 March 30, 2006
(e) Form 51-102F3, Material Change Report	March 24, 2006
(f) Notice of Meeting and Record Dates of shareholders' meeting	Not Applicable
(g) Notice of shareholders' meeting, Proxy and Information Circular	Notice of Annual & Special Meeting, Information Circular & Proxy, Voting Instruction Form & Financing Statement Request Form
(h) Report of Exempt Distribution	Not Applicable
(i) Notice of Change in Year End by more than 14 Days	Not Applicable
(j) Notice of Change in Corporate Structure	Not Applicable
(k) Notice of Change of Auditors	Not Applicable
(l) Business Acquisition Report under NI 51-102	Not Applicable

<b>Document Name or Information</b>	<b>Documents Filed</b>
(m) Copy of any disclosure material sent to securityholders or in the case of a SEC issuer, that is furnished to the SEC including material filed as exhibits to other documents if not previously filed	Not Applicable
(n) Notice of Change of Status Report	Not Applicable
(o) Filing of documents Affecting the Rights of Securityholders including:	Not Applicable
(a) charter documents	Not Applicable
(b) securityholder or voting trust agreements to which the Company has access and that could reasonably be regarded as material to an investor in securities of the Company	March 24, 2006
(c) any securityholder rights plans or similar plans	Not Applicable
(d) any other contract of the Company or subsidiary of the Company that creates or can reasonably be regarded as materially affecting the rights or obligations of the securityholders generally	Not Applicable
(e) copy of any contract that the Company or its subsidiaries is a party to other than a contract entered into in the ordinary course of business, that is material to the Company and was entered into within the last financial year or before the last financial year but is still in effect, <u>unless</u> an executive officer of the Company has reasonable grounds to believe that disclosure of certain provisions of the contract to be filed would be seriously prejudicial to the interests of the Company or would violate confidentiality provisions, in which case the contract may be filed with those provisions omitted or marked so as to be unreadable; provided however that contracts entered into before January 1, 2002 are not required to be filed.	
(p) Prospectus	Not Applicable
(q) Amendment to Prospectus	Not Applicable

<b>Document Name or Information</b>	<b>Documents Filed</b>
(r) Takeover Bid Circular	Not Applicable
(s) Notice of Change or Variation to Takeover Bid Circular	Not Applicable
(t) Issuer Bid Circular	Not Applicable
(u) Notice of Change or Variation to Issuer Bid Circular	Not Applicable
(v) Initial Acquisition Report	Not Applicable
(w) Subsequent Acquisition Reports	Not Applicable
(x) Notice of Intention to Sell by a Control Person	Not Applicable

3. **Materials filed with the TSX Venture Exchange (“Exchange”) (as required by its rules and policies)**

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<b>Document Name or Information</b>	<b>Documents Filed</b>
(a) Exchange Filing Statement	Not Applicable
(b) Annual Report (including annual audited financial statements and auditors’ report thereon and Management’s Discussion and Analysis	Annual Report, Consolidated Financial Statements for the period(s) ended November 30, 2004 and November 30, 2005, MD&A and Certificates of CEO and CFO
(c) Annual Information Form (not mandatory)	Not Applicable
(d) Quarterly Interim Financial Statements and Management’s Discussion and Analysis	Not Applicable
(e) News Releases	March 20, 2006 March 23, 2006 March 24, 2006 March 30,2006
(f) Form 51-102F3, Material Change Report	March 24, 2006
(g) Notice of Meeting and Record Dates of shareholders’ meeting	Not Applicable

<b>Document Name or Information</b>	<b>Documents Filed</b>
(h) Notice of shareholders' meeting, Proxy and Information Circular	Notice of Annual & Special Meeting, Information Circular & Proxy, Voting Instruction Form & Financing Statement Request Form
(i) Prospectus	Not Applicable
(j) Amendment to Prospectus	Not Applicable
(k) Takeover Bid Circular	Not Applicable
(l) Notice of Change or Variation to Takeover Bid Circular	Not Applicable
(m) Issuer Bid Circular	Not Applicable
(n) Notice of Change or Variation to Issuer Bid Circular	Not Applicable
(o) Initial Acquisition Report	Not Applicable
(p) Subsequent Acquisition Reports	Not Applicable
(q) Notice of Intention to Sell by a Control Person	Not applicable
(r) Notice of Dividends	Not Applicable
(s) Notice of Market Making Activities - Form 3C, Declaration of Certified Filing Promotional Investor Relations and Market Making Activities	Not Applicable
(t) Notice of Proposed Private Placement – Exchange Form 4B, Private Placement Notice Form	Not Applicable
(u) Notice Of Grant Stock Options - Exchange Form 4g - Summary Form Incentive Stock Options	Not Applicable
(v) Notice of Expedited Acquisition - Exchange Form 5B, Expedited Acquisition Filing	Not Applicable
(w) Notice of Proposed Minor or Major Transaction – Exchange Form 5C, Transaction Summary Form	Not Applicable

**4. Materials distributed to security holders as required by the Business Corporations Act (BC) and regulations thereunder, the Securities Act (British Columbia) and the**

**Securities Act (Alberta) and regulations thereunder, NI 54-101 and the rules and policies of the Exchange**

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**Document Name or Information**

**Documents Filed**

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| (a) Annual Report<br>(including annual audited financial statements and<br>auditors' report thereon and Management's Discussion<br>and Analysis) | Annual Report,<br>Consolidated<br>Financial Statements<br>for the period(s)<br>ended November 30,<br>2004 and November<br>30, 2005, MD&A<br>and Certificates of<br>CEO and CFO |
| (b) Quarterly Interim Financial Statements and<br>Management's Discussion and Analysis   | Not Applicable   |
| (c) Notice of shareholders' meeting, Proxy and<br>Information Circular   | March 30, 2006   |
| (d) Prospectus   | Not Applicable   |
| (e) Amendment to Prospectus  | Not Applicable   |
| (f) Issuer Bid Circular  | Not Applicable   |
| (g) Notice of Change or Variation to Issuer Bid Circular   | Not Applicable   |