



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 10, 2007

Mr. Fred George
Chairman and President
Gammon Lake Resources Inc.
202 Brownlow Avenue
Cambridge 2, Suite 306
Dartmouth, Nova Scotia B3B 1T5 Canada

Re: Gammon Lake Resources Inc.
Form 40-F for the Year Ended December 31, 2005
Filed on April 3, 2006
Form 40-F/A for the Year Ended December 31, 2005
Filed on April 3, 2007
File No. 001-31739

Dear Mr. George:

We have completed our review of your Form 40-F and Form 40-F/A for the year ended December 31, 2005 and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief