



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

June 28, 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 for the Year Ended December 31, 2006**  
**Filed on April 3, 2007**  
**File No. 001-31739**

Dear Mr. George:

We have completed our review of your Form 40-F for the years ended December 31, 2005 and December 31, 2006 and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief