

Mail Stop 3561

October 11, 2006

Thomas J. Charlton, President  
Madonna Corp.  
7816 Call Donna Place, SW  
Calgary, AB, Canada T2V 2R1

**Re: Madonna Corp.  
Form 10-KSB for Fiscal Year Ended  
June 30, 2005**

Dear Mr. Charlton:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief