

September 8, 2006

Mail Stop 4561

Frank R. Evanshen
WordLogic Corporation
650 West Georgia Street, Suite 2400
Vancouver, British Columbia
Canada V6B 4N7

Re: WordLogic Corporation
Form 10-KSB for the year ended December 31, 2005
Forms 10-QSB for the quarters ended March 31 and June 30, 2006
File No. 000-32865

Dear Mr. Evanshen:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief