

MAIL STOP 3561

July 14, 2006

Mr. Patrick Schnegelsberg  
Chief Executive Officer  
Gammacan International, Inc.  
11 Ben Gurion Street  
54101 Givat Shmuel, Israel

**Re: Gammacan International, Inc.  
Form 10-QSB for the Quarterly Period Ended  
March 31, 2006  
Filed May 9, 2006  
File No. 000-32835**

Dear Mr. Schnegelsberg:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

10-QSB for the Quarterly Period Ended March 31, 2006

Notes to Condensed Consolidated Financial Statements

Note 3 – Stock Transactions

1. It appears that the company has accounted for the stock options issued during the three months ended March 31, 2006 in accordance with APB No. 25. Please note that all awards issued during an interim or annual reporting period beginning after December 15, 2005 must be accounted for in accordance with SFAS No. 123(R). Please refer to the guidance in paragraph 69 of SFAS No. 123(R). Please revise the interim statements to record these issuances in accordance with paragraphs 11 to 63 of SFAS No. 123(R) and provide the required disclosures in accordance with paragraphs A240 and A241 of SFAS No. 123(R).

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Patrick Schnegelsberg  
Gammacon International, Inc.  
July 17, 2006  
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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Angela Halac, Staff Accountant, at (202) 551-3398 or Hugh West, Branch Chief, at (202) 551-3872 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies