

MAIL STOP 3561

October 16, 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 completed our review of your Form 10-QSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies