

October 5, 2006

Zip+4 Code: 20549

Via Fax & U.S. Mail

Mr. Douglas Waugh  
Chief Executive Officer and Chief Financial Officer  
Fortuna Gaming Corp.  
4585 Canada Way  
Suite 104  
Burnaby, British Columbia, Canada V5G 4L6

**RE: Fortuna Gaming Corp. the “Company”  
Form 10-KSB for the year ended October 31, 2005  
File No. 0-50389**

Dear Mr. Waugh:

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

Sincerely,

Linda Cvrkel  
Branch Chief