

Mail Stop 3561

September 1, 2006

Via Fax & U.S. Mail

Mr. John Simonelli  
Chairman and Chief Executive Officer  
Graymark Productions, Inc.  
101 N. Robinson  
Suite 920  
Oklahoma City, Oklahoma 73102

**Re: Graymark Productions, Inc.  
Form 10-KSB for the year ended December 31, 2005  
Filed on March 24, 2006  
File No. 0-50638**

Dear Mr. Simonelli:

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