

Mail Stop 3561

December 6, 2006

Via Fax & U.S. Mail

Mr. James Doolin
Chief Financial Officer
1223 Wilshire Boulevard, #912
Santa Monica, California 90403

**Re: Hangman Productions, Inc.
Form 10-KSB for the year ended December 31, 2005
Filed February 22, 2006
File No. 000-50892**

Dear Mr. Doolin:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief