

Mail Stop 3561

May 5, 2009

Via Facsimile and U.S. Mail

Mr. James Doolin
Chief Financial Officer
HANGMAN PRODUCTIONS, INC.
1338 S Foothill Drive #200
Salt Lake City, Utah 84108

**Re: Hangman Productions, Inc.
Form 10-K for the year ended December 31, 2008
File No. 0-50892**

Dear Mr. Doolin:

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

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant