

Mail Stop 3561

November 8, 2007

By Facsimile and U.S. Mail

Hugo M. Cancio
President and Chief Executive Officer
Fuego Entertainment, Inc.
19250 NW 89th Court
Miami, FL 33018

**Re: Fuego Entertainment, Inc.
Amendment No. 3 to Form 10-KSB for Fiscal Year
Ended May 31, 2006
Filed July 31, 2007
Amendment No. 1 to Form 10-QSB for Fiscal Quarter
Ended February 28, 2007
Filed July 31, 2007
File No.'s 0-52054**

Dear Mr. Cancio:

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

Sincerely,

Michael Moran
Accounting Branch Chief