



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

July 26, 2010

Mr. Richard W. Donaldson
Chief Executive Officer, Chief Financial Officer,
President, Secretary and Treasurer
Pengram Corporation
1200 Dupont Street, Suite 2J
Bellingham, WA 98225

Re: Pengram Corporation
Form 10-K for the Fiscal Year Ended November 30, 2009
Filed March 16, 2010
Response Letter Dated July 12, 2010
File No. 000-52626

Dear Mr. Donaldson:

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

Sincerely,

H. Roger Schwall
Assistant Director