



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 14, 2006

**via U.S. mail and facsimile**

Mr. Brian R. Gamache  
Chief Executive Officer  
WMS Industries, Inc.  
800 South Northpoint Boulevard  
Waukegan, IL 60085

**RE: WMS Industries, Inc.  
Form 10-K for the fiscal year ended June 30, 2005  
Form 10-Q for the fiscal quarters ended March 31, 2006, December 31,  
2005, and September 30, 2005  
File No. 1-8300**

Dear Mr. Gamache:

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

If you have any questions regarding these comments, please direct them to Meagan Caldwell, Staff Accountant, at (202) 551-3754 or, in her absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

Rufus Decker  
Accounting Branch Chief