



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 27, 2008

Ms. Jacqueline Danforth
President, Principal Executive, Financial and Accounting Officer
FACT Corporation
1530-9th Ave S.E.
Calgary, Alberta, Canada T2G 0T7

Re: FACT Corporation
Form 10-KSB/A2 for the Fiscal Year Ended December 31, 2006
Filed May 9, 2008
File No. 000-17232

Dear Ms. Danforth:

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

Sincerely,

Karl Hiller
Branch Chief