



DIVISION OF
CORPORATION FINANCE

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

June 1, 2007

via U.S. mail and facsimile

Reginald M. Fountain, Jr., Chief Executive Officer
Fountain Powerboat Industries, Inc.
Whichard's Beach Road
Washington, NC 27889

**RE: Fountain Powerboat Industries, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2006
Filed September 22, 2006
File No. 1-10316**

Dear Mr. Fountain:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief