



DIVISION OF  
CORPORATION FINANCE

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

Mr. John Fisbeck  
Chief Executive Officer  
Fortune Industries, Inc.  
6402 Corporate Drive  
Indianapolis, Indiana 46278

June 10, 2008

Re: **Fortune Industries, Inc.**  
**Item 4.02 Form 8-K**  
**Filed May 30, 2008, as amended June 6, 2008**  
**File no. 1-32543**

Dear Mr. Fisbeck:

We have completed our review of your Form 8-K and the related amendment and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director