



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