

Mail Stop 6010

April 28, 2008

Mr. Peter Cunningham, Chairman  
Gamma Pharmaceuticals, Inc.  
7477 W. Lake Mead Blvd., Suite 170  
Las Vegas, Nevada 89128

**Re: Gamma Pharmaceuticals, Inc.**  
**Preliminary proxy statement filed April 14, 2008**  
**File No. 33-61890**

Dear Mr. Cunningham:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Donald J. Stoecklein, Esq.  
Stoecklein Law Group  
402 West Broadway, Suite 400  
San Diego, California 92101