

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

FORM 10-QSB

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934

For the quarterly period ended: JUNE 30, 2005

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

LEGALPLAY ENTERTAINMENT INC.

-----  
(Exact name of registrant as specified in its charter)

Florida                      000-29219                      98-0199508  
-----  
(State or other jurisdiction of (Commission File (IRS Employer  
incorporation or organization)      Number)                      Identification No.)

Suite 201, 1166 Alberni Street                      V6E 3Z3  
Vancouver, British Columbia, Canada  
-----  
(Address of principal executive offices)                      (Zip Code)

Issuer's telephone number                      (778) 863-2961  
(including area code)  
-----

-----  
(Former name, former address and former (Zip Code)  
fiscal year, if changed since last report)

Check whether the issuer (1) filed all reports required to be filed by Section  
13 or 15(d) of the Exchange Act of 1934 during the past 12 months (or for such  
shorter period that the Registrant was required to file such reports), and (2)  
has been subject to such filing requirements for the past 90 days.

Yes  No

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY PROCEEDINGS  
DURING THE PRECEDING FIVE YEARS

Not applicable.

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common  
equity, as of the latest practicable date. 34,075,000 COMMON SHARES AS AT  
AUGUST 29, 2005.

Transitional Small Business Disclosure Format:

Yes  No

(Check one)

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LEGALPLAY ENTERTAINMENT INC.

FORM 10-QSB

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LEGALPLAY ENTERTAINMENT INC.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2005

(Stated in US Dollars)

(Unaudited)  
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LEGALPLAY ENTERTAINMENT INC.  
CONSOLIDATED BALANCE SHEETS

(U.S. DOLLARS)

	JUNE 30, 2005 (UNAUDITED) \$	DECEMBER 31, 2004 (UNAUDITED) \$	
<S>	<C>	<C>	
Assets			
Current			
Cash	3,574	78	
Accounts receivable	365	372	
Prepaid expenses	-	17,812	
Total Current Assets	3,938	18,262	
Property and Equipment	-	-	
Intangible Assets (Note 8)	-	205,001	
Total Assets	3,938	223,263	
Liabilities			
Current			
Accounts payable and accrued liabilities		150,358	135,858
Due to related party (Note 4)		30,444	22,131
Total Liabilities	180,801	164,900	
Stockholders' Equity			
Preferred Stock:			
Authorized: 5,000,000 shares with a par value of \$0.01			
Issued and outstanding: None			
Common Stock:			
Authorized: 100,000,000 shares with a par value of \$0.01			
Issued and outstanding: 33,175,000 (Dec 31 2003 - 26,025,000)	1,929,080	1,929,080	
Treasury Stock, at cost - 27,000 shares	(6,881)	(6,881)	
Subscriptions Received	6,000	6,000	
Other Comprehensive Income	6,564	18,981	
Retain Deficit	(1,888,817)	(1,305,454)	
Deficit	(222,809)	(583,363)	
Total Stockholders' Equity	(176,863)	58,363	
Total Liabilities and Stockholders' Equity	3,938	223,263	

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LEGALPLAY ENTERTAINMENT INC.  
CONSOLIDATED STATEMENTS OF OPERATIONS  
(U.S. DOLLARS)  
(UNAUDITED)

THREE MONTHS ENDED JUNE 30,    SIX MONTHS ENDED JUNE 30,  
2005    2004    2005    2004

	(UNAUDITED)		(UNAUDITED)		
	\$	\$	\$	\$	
<S>	<C>	<C>	<C>	<C>	
Revenues					
Tournament fees		-	2,000	5,000	6,352
Total Revenues		-	2,000	5,000	6,352
Cost of Good Sold		-	12,399	-	44,084
Gross Margin		-	(10,399)	5,000	(37,732)
Expenses					
Corporation promotion		1,657	3,904	1,657	9,910
Depreciation and amortization		-	20,625	-	43,036
Insurance		-	5,921	-	11,954
Management and Consultant fees		3,000	12,334	6,000	32,798
Office supplies and services		(1,073)	5,180	1,245	16,116
Professional fees		1,891	15,605	14,194	39,769
Rent		642	4,740	1,284	9,630
Wages		-	30,134	-	82,556
Fix asset write off		-	205,000	-	-
Loss on assets dispositions		-	8,688	-	8,688
Foreign exchange		(596)		(1,571)	
Total Expenses		5,520	107,131	227,809	254,457
Income (Loss) from the period before Income Tax			(5,520)	(117,530)	(222,809)
Income Tax					(292,189)
Reduction of Income Tax on Loss Carryforward Application		-	-	-	-
Net Income (Loss) for Year		(5,520)	(117,530)	(222,809)	(292,189)
Weighted Average Number of Common Shares Outstanding		33,175,000	33,175,000	33,175,000	26,065,797
Dillutive effect of options		-	-	-	1,098,380
Weighted Average Number of Shares Outstanding Assuming Full Dilution		27,180,000	27,180,000	33,175,000	27,164,177
Earnings (Loss) Per Shares					
Continuing operations		(0)	(0)	(0)	(0.01)
Discontinued operations		-	-	-	-
Fully Diluted Earnings Loss Per Shares		(0)	(0)	(0)	(0.01)

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SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC.  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
(U.S. DOLLARS)

SIX MONTHS ENDED JUNE 30,  
2005      2004  
(UNAUDITED)  
\$          \$

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Operating Activities

Net income (loss)	(222,809)	(292,189)
Adjustments to reconcile net income (loss) to net cash provided (used in) operating activities		
Items not involved cash:		
Loss from assets disposition		8,688
Non Cash payment for service	(12,417)	6,000
Depreciation and amortization	-	43,036
Stock based compensation	-	-
Asset write off	205,001	
Changes in non-cash working capital		
Accounts Receivable	7	573
Prepaid Expenses & Deposits	17,812	10,276
Accounts Payable & Accrued liabilities	14,500	533
Due to related party	1,832	-
Due to non-related party	(430)	-
Related to discontinued operations	-	-
-----		
Net Cash Provided by (Used in) Operating Activities	3,496	(223,083)
-----		
Investing Activities		
Purchase of intangible assets	-	-
Cash Proceeds from assets disposition	-	5,460
Purchase of property and equipment	-	(5,810)
-----		
Net Cash Provided by (Used in) Investing Activities	-	(350)
-----		
Financing Activities		
Cash Proceeds from issuance of common stock	-	1,000
Issue share to assigned director	-	18,090
-----		
Net Cash Provided by Financing Activities	-	19,090
-----		
Effect of Exchange Rate Changes on Cash	-	-
-----		
Inflow of Cash	3,496	(204,343)
Cash, Beginning of Year	78	209,517
-----		
Cash, End of Year	3,574	5,174
-----		

Supplemental Disclosure of Non-Cash Transactions

Reduction of subscriptions received by issuance of shares	-	-
Assets received for share issued		

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LEGALPLAY ENTERTAINMENT INC.  
(FORMERLY POKER.COM, INC.)  
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY  
SIX MONTH ENDED JUNE 30, 2005  
(U.S. DOLLARS)

Common Stock	Treasury	Accumulated Other Comprehensive	Income	Total	Stockholders'
Shares	Amount	Subscriptions Received	(Loss)	Accumulated Deficit	Equity

-----



December 31, 2004	33,175,000	1,929,080	(6,881)	6,000	18,981	(1,888,817)	58,363
-----							
Net loss				(222,809)	(222,809)		
Foreian currency translation adjustment					(12,417)		
-----							
Balance, at June 30, 2005	33,175,000	1,929,080	(6,881)	6,000	18,981	(2,111,626)	(176,863)
-----							

</TABLE>

SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC.  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
June 30, 2005  
(Stated in US Dollars)  
(Unaudited)  
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Note 1 Consolidated Financial Statements  
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These unaudited consolidated financial statements have been prepared on the same basis as the annual financial statements and in the opinion of management, reflect all adjustments, which include only normal recurring adjustments, necessary to present fairly the Company's financial position, results of operations and cash flows for the periods shown.

The results of operations for such periods are not necessarily indicative of the results expected for a full year or for any future period.

The Company's auditor, Amisano Hanson Chartered Accountants, has not reviewed the financial statements and Form 10-QSB, for the period ending June 30 2005.

Note 2 Basis of Presentation

These unaudited consolidated financial statements have been prepared in accordance with generally accepted accounting principles in the United States of America for interim financial information. These financial statements are condensed and do not include all disclosures required for annual financial statements. The organization and business of the Company, accounting policies followed by the Company and other information are contained in the notes to the Company's audited consolidated financial statements filed as part of the Company's December 31, 2004 Form 10-KSB.

In the opinion of the Company's management, these financial statements reflect all adjustments necessary to present fairly the Company's consolidated financial position as at June 30th 2005, the consolidated results of operations for the three months and six months ended June 30th 2005 and 2004 and the consolidated cash flows for the six months ended June 30th 2005 and 2004. The results of operations for the three months and six months ended June 30th 2005 are not necessarily indicative of the results to be expected for the entire fiscal year.

Note 3 Going Concern

These financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America on a going-concern basis. This presumes funds will be available to finance on-going development, operations and capital expenditures and the realization of assets and the payment of liabilities in the normal course of operations for the foreseeable

future. Management intends to raise additional capital through share issuances to finance operations and invest in other business opportunities.

The Company has a working capital deficit of \$176,863 at June 30th 2005, minimal other capital resources presently available to meet obligations which can normally be expected to be incurred by similar companies and has a loss of \$222,809 for the six months ended June 30th 2005.

These financial statements do not give effect to any adjustments to the amounts and classification of assets and liabilities, which might be necessary should the Company be unable to continue as a going concern.

These factors raise substantial doubt about the Company's ability to continue as a going-concern, which is dependent on the Company's ability to obtain and maintain an appropriate

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LEGALPLAY ENTERTAINMENT INC.  
Notes to the Consolidated Financial Statements  
June 30, 2005  
(Stated in US Dollars)  
(Unaudited)  
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level of financing on a timely basis and to achieve sufficient cash flows to cover obligations and expenses.

#### Note 4 Due to Related Parties

The Company owes a past President of the Company, Mark Glusing, CDN\$15,465.26 in management fees. This debt is unsecured, non-interest bearing and has no specific terms for payment.

The Company is in debt to Ubiquity Management Inc., a company under the control of Mark Glusing, for operational expenses paid on behalf of the Company. The debt owing is CDN\$26,663.47 and was secured by a promissory note with 5% interest. The promissory note has since expired and the debt is still owing with no specific terms of repayment.

#### Note 5 Contingent Liabilities

(a) On December 2nd 2002, the Company entered into an "Assignment of Trademark Agreement" with Ala Corp. Ala Corp. was subsequently in default under this Agreement and on November 17th 2004, the Company instructed their solicitors to commence legal proceedings against Ala Corp. A writ was issued for the trademark dispute but was not pursued as it was consolidated into the Settlement Agreement entered into in 2005 (see "Subsequent Events" for additional details.)

(b) The Company is a plaintiff in a lawsuit initiated by Uninet Technologies Inc. ("Uninet"), the master licensee, against ALA, the owner of the Poker.com URL/domain name. The master licensee sold a sublicense to the Company, granting it the exclusive use of the URL/domain name for a period of 99 years. The owner of the URL/domain name is accused of wrongfully breaching the license agreement by assigning the URL/domain name to a different company.

On November 9, 2004, the Company entered into an Agreement with Uninet in regards to compensating Uninet for their agreement to prosecute the civil action (and advance legal fees) against Ala Corp and Communication Services Inc. The payment terms pursuant to the Agreement were as follows:



1. For prosecuting the action against Ala Corp., Uninet will be entitled to a 50% ownership in the rights of the URL "www.poker.com". Therefore, entitling Uninet to receive 50% of all revenue received by the Company in using and/or re-licensing the URL to a third party.
2. In the event that the Company is unable to continue to contribute fees to the proposed legal action to recover the rights to the URL "www.poker.com", but Uninet advances legal fees, the Company hereby agrees to assign 90% of its right, title and interest in and to the use of the URL to Uninet. In this regard, the Company irrevocably undertakes to allow Uninet to act for and/or represent the Company in order to continue prosecuting the joint action against CSI and any other action that Uninet believes should be taken against Ala Corp and/or CSI, for which costs Uninet will be responsible.

The Company was unable to continue to contribute fees to the legal action to recover the URL, poker.com and, therefore, was unable to meet the terms and conditions of the November 9th 2004 Agreement with Uninet.

LEGALPLAY ENTERTAINMENT INC.  
Notes to the Consolidated Financial Statements  
June 30, 2005  
(Stated in US Dollars)  
(Unaudited)  
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As a result of Uninet's continuing funding of the legal fees, the Company entered into an Assignment Agreement with Uninet on December 29th 2004, whereby the Company assigned to Uninet 90% of the right, title and interest in and to the use of the URL, poker.com. In the event a settlement occurs between Ala Corp and/or Communication Services Inc., Uninet shall be entitled to receive 90% of the said settlement.

In April 2005, the parties negotiated a Settlement Agreement. Please see "Subsequent Events" for additional details.

- (c) The Company will be liable for damages to Antico Holdings S.A. for failure to provide use of the URL, as per their agreement, and may not be able to collect the outstanding receivable of \$591,048. (see "Subsequent Events" for additional information.)

Note 6 Subsequent Events

- (i) The Company and SkillPoker were in default under the terms and conditions of the Blue Diamond Agreement who gave written notice to cancel the Agreement and take back the assignment of the inventions.

On April 14th 2005, SkillPoker and Blue Diamond entered into an Assignment Agreement. For consideration of the sum of \$1.00, SkillPoker assigned to Blue Diamond the inventions and patents known as:

Country	Serial Number	Filing Date
United States	60/393,736	July 8, 2002
United States	10/614,752	July 8, 2003

- (ii) In 2004, Genius Goods Inc. and the Company agreed to transfer the URL, poker.cc, back to Genius Goods. The transfer took place on April 22nd 2005 and all dealings between the two companies have

been subsequently terminated without further contingent liability.

(iii) On April 25th 2005, the Company reached a Settlement Agreement with Ala Corp. regarding the dispute over the URL/domain name and trademark dispute. The Settlement Agreement outlined the following terms:

- Communication Services Inc. will pay to the counsel for Uninet and LegalPlay, Kornfeld Mackoff Silber, in trust, US\$435,000 for distribution to both Uninet and LegalPlay.
- Ala Corp., and associated parties, agree to transfer to LegalPlay, or as they may direct, all of their right, title or interest in their 2,403,400 common shares of LegalPlay Entertainment.

(iv) On April 25th 2005, the Company entered into a Settlement Agreement ("Agreement") with Communication Services Inc. ("CSI") and Ala Corp. The Agreement stated that the Company no longer had any interest in or claim to the domain name, www.poker.com or the U.S. Trademarks "Poker.com" and "Poker.com The Ultimate Gaming Connection Design". The domain name and trademarks are now the sole property of CSI.

As a result of the Agreement, the Company received \$42,000 and 250,000 common shares of LegalPlay.

(v) As a result of the URL/domain name settlement, Antico Holdings S.A. ("Antico") was denied the use of the poker.com URL and suffered substantial damages.

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LEGALPLAY ENTERTAINMENT INC.  
Notes to the Consolidated Financial Statements  
June 30, 2005  
(Stated in US Dollars)  
(Unaudited)  
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Antico refused to pay the Company the amount of \$591,048 until the URL had been reinstated and had demanded restitution of the URL or damages.

The parties agreed that the damages that Antico suffered substantially exceeded the amount that was owing to LegalPlay. However, Antico agreed that they would not commence legal action for damages on the condition that LegalPlay write off the debt of \$591,048.

(vi) After the settlement with Ala Corp., the Company had the financial resources to pay the accounting and legal fees incurred in completing regulatory filings for the SEC. On June 17th 2005, the Company filed an amendment to the Form 15-12(g) previously filed with the SEC on March 18th 2005. The amendment stated that the Company wished to withdraw their request to terminate their obligations as a reporting issuer. The company may not be successful in withdrawing their request, which is subject to filing the December 31 2004 Form 10-KSB and March 31 2005 and June 30 2005 Form 10-QSBs with the U.S. Securities and Exchange Commission in a timely manner.

(vii) On July 15th 2005, the Company issued 900,000 common shares, representing 2.71%, of LegalPlay to the directors of the Company, as settlement for outstanding director's fees totaling US\$9,000. The debt was settled at an exchange price per common share of \$0.01 and the shares were issued under the conditions of Rule 144 and contain the appropriate restrictive legend.

QUARTERLY REPORT (SEC FORM 10-QSB)

ITEM 2. MANAGERMENTS' DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

OVERVIEW

We continued to operate through our three subsidiary companies: Casino Marketing S.A., a Costa Rican registered company; 564448 BC Ltd., a British Columbia registered company; and Skill Poker.com Inc., a Washington state registered company incorporated January 29, 2003.

Our current business strategy is to develop our own Poker software and market the software to on-line gaming sites worldwide.

The litigation in relation to the domain name dispute relating to Poker.com continued during the first quarter of 2005 and a Settlement Agreement was reached between the parties in April 2005.

We are in immediate need of further working capital and are considering options with respect to financing in the form of debt, equity or a combination thereof.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

We have adopted various accounting policies that govern the application of accounting principles generally accepted in the United States of America in the preparation of our financial statements. Our significant accounting policies are described in the footnotes to our financial statements at December 31, 2004. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes.

Although these estimates are based on our knowledge of current events and actions we may undertake in the future, they may ultimately differ from actual results. Certain accounting policies involve significant judgments and assumptions by us, which have a material impact on our financial condition and results. Management believes its critical accounting policies reflect its most significant estimates and assumptions used in the presentation of our financial statements. Our critical accounting policies include revenue recognition, accounting for stock based compensation and the evaluation of the recoverability of long-lived and intangible assets. We do not have off-balance sheet arrangements, financings, or other relationships with unconsolidated entities or other persons, also known as "special purpose entities".

SIX-MONTH PERIOD ENDED JUNE 30 2005

RESULTS OF CONTINUING OPERATIONS

The following table sets forth for the periods indicated selected information from LegalPlay Entertainment Inc.'s consolidated financial statements of operations:

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	THREE MONTHS ENDED JUNE 30	THREE MONTHS ENDED JUNE 30	SIX MONTHS ENDED JUNE 30	SIX MONTHS ENDED JUNE 30	
	2005	2004	2005	2004	
<S>	<C>	<C>	<C>	<C>	
Tournament Income		-	2,000	5,000	6,352
Cost of Goods Sold		-	12,399	-	44,084

Expenses	5,520	107,131	227,809	254,457	
Income (Loss) before discontinued operations	(5,520)	(117,530)	(222,809)	(292,189)	
-----					
Net Income (Loss) during the period	(5,520)	(117,530)	(222,809)	(292,189)	
=====					

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NET SALES. Net sales for the six months ended June 30 2005 were \$5,000 compared to \$6,352 for the six months ended June 30 2004.

We expect to enhance our revenues through the consideration of other business opportunities. There can be no assurances we will be able to identify any business opportunities which will benefit us. These are forward-looking statements, particularly as related to the business plans of the Company, within the meaning of Section 27A of the Securities Act of 1933 and Sections 21E of the Securities Exchange Act of 1934 and are subject to the safe harbor created by these sections. Actual results may differ materially from our expectations and estimates.

EXPENSES. Operating expenses for the six months ended June 30 2005 were \$227,809 compared to \$254,457 for the six months ended June 30 2004. The major expense item for the six months ended June 30 2005 was the write-off of the fixed asset of \$205,000, as compared to \$0 for the six months ended June 30, 2004.

PROVISION FOR INCOME TAXES. No tax provision was made for the three and six months ended June 30, 2005.

#### FINANCIAL CONDITION AND LIQUIDITY

On June 30 2005, our net working capital was (\$176,863) compared to a net working capital of \$58,363 at December 31, 2004. At June 30 2005, the Company had cash and cash equivalents totaling \$3,938 and compared to December 31, 2004 the Company had cash and cash equivalents totaling \$18,262. We are in immediate need of further working capital and are considering options with respect to financing in the form of debt, equity or a combination thereof.

Net cash used for operating activities for the six months ended June 30 2005 was \$3,496. The decrease in cash was mainly due to developing and marketing the Skill Poker system, legal fees relating to the URL dispute and general office operations.

Net cash used for investing activities for the six months ended June 30, 2005 was \$0.

Net cash provided by financing activities for the six months ended June 30, 2005 was \$0.

The Company's ability to continue as a going concern and fund operations through the remainder of 2005 is contingent upon its' ability to raise funds through equity or debt financing.

#### ITEM 3. CONTROLS AND PROCEDURES.

- (i) We maintain disclosure controls and procedures that are designed to ensure that information we are required to disclose in our Securities Exchange Act of 1934 reports is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our management,

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including its Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

Within 91 days prior to the date of this report, our management carried out an evaluation, under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Exchange Act Rule 13a-14. Based upon the foregoing, our Chief Executive Officer and Chief Financial Officer

concluded that our disclosure controls and procedures are effective in connection with the filing of this Quarterly Report on Form 10-QSB for the period ended June 30 2005.

- (ii) There were no significant changes in our internal controls or in other factors that could significantly affect these controls subsequent to the date of their evaluation, including any significant deficiencies or material weaknesses of internal controls that would require corrective action.

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## PART II--OTHER INFORMATION

### ITEM 1. LEGAL PROCEEDINGS

On December 6, 2002, the domain [www.poker.com](http://www.poker.com) was re-directed without our consent or knowledge by Ala Corp., a company registered under the laws of Antigua and whose principal is Liz Bryce of Vancouver, British Columbia, Canada. The domain was originally licensed from Ala Corp. to Uninet Technologies Inc. ("Uninet") in 1999. Uninet immediately sub-licensed the domain to us. In turn, we sub-licensed the domain to Antico Holdings S.A. of Costa Rica for the operating casino and/or card rooms. We retained all other rights to the domain name including developing the web site as a portal, marketing casinos and card rooms and other gaming software.

As of March 31st 2005, Liz Bryce, through Ala Corp., owned 1,297,900 shares of our common stock or 3.81% of our issued and outstanding common stock. In addition, Ms. Bryce's parents collectively own 1,105,500 shares or 3.24% of our common stock. Ms. Bryce, together with her parents, owns directly and indirectly, a total of 2,403,400 shares or 7.05% of our common stock. As part of the Settlement Agreement entered into between the Company and Ala Corp. on April 25th 2005, Liz Bryce and her parents agreed to transfer their shareholdings in LegalPlay Entertainment Inc. to the Company and Uninet Technologies Inc.

Although contemplated in the agreements between Ala Corp. and Uninet and between Uninet and us, Ala Corp. failed to provide Uninet or us with any notice that it was redirecting the domain. As such, we were unaware of any allegations of contractual breach and management is of the opinion that all obligations, as set forth by the terms and conditions of the agreements, have been fulfilled and we are not aware of any reason for this dispute.

We agreed with Uninet (who would be entitled to 50% of the URL if they co-joined an action) to jointly pursue all legal avenues available to retain the exclusive right to use [www.poker.com](http://www.poker.com) and to enforce the provisions of the agreement between Ala Corp. and Uninet.

After the domain was redirected, Ala Corp. transferred the registered owner of the domain to Communications Services Inc. ("CSI"), a company registered in Western Samoa and the registrar was changed from California based Verisign Inc. to Australia based Fabulous.com.

Together with Uninet, we applied to The Internet Corporation for Assigned Names and Numbers (ICANN), a governing body which oversees domain registration and use issues, for the purpose of obtaining a decision on the basis of the wrongful redirection of [www.poker.com](http://www.poker.com). ICANN, however, ruled on January 21, 2003 that since the domain is now registered in the name of Communication Services Inc., it could only decide on a dispute between Ala Corp., the previous registered owner of the domain and CSI. Together with Uninet, we did not have any standing to apply for relief with ICANN since neither of us were ever the registered owner of the domain name.

On February 28, 2003, together with Uninet, we sued CSI in the Supreme Court of British Columbia, Canada for a declaration that as a successor and assignee of Ala Corp., CSI is a trustee of the domain name for the benefit of Uninet and us:

- an accounting for profits earned by Communication through the wrongful use of the domain an accounting for profits earned by CSI through the wrongful use of the domain name
- a declaration that Ala and Communication are bound by the License

- a declaration that Uninet and us are entitled to the exclusive use of the domain name.

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On November 3, 2003, we received notice from the Supreme Court of British Columbia that we were successful in establishing a substantial connection between the claims CSI was making and the jurisdiction in British Columbia. LegalPlay Entertainment Inc. can therefore pursue its case against CSI in British Columbia in connection with the litigation regarding the URL www.poker.com. Parallel arbitration proceedings against Ala Corp. remain under way.

In 2004, together with Uninet, we proceeded to arbitration (in accordance with the terms and conditions of the agreement) with Ala Corp. in Vancouver, British Columbia, Canada to assert Uninet and our rights under the agreements. We selected the mutually acceptable arbitrator, Fasken Martineau DuMoulin LLP.

In the meantime, together with Uninet, we requested that the current registrar, Fabulous.com impose a lock on the domain name, www.poker.com, pending the outcome of the Supreme Court action and the arbitration, which means the domain cannot be transferred to either another owner or to another registrar.

As mentioned above, we sub-licensed the domain name to Antico Holdings S.A. ("Antico") of Costa Rica to use the domain for operating casinos and/or card rooms. Antico notified us that it had ceased all payments of royalties payable to us pending resolution to the dispute over the right to use the domain. It is anticipated that Antico will allege that we are responsible for damages incurred by Antico as a result of the dispute. We intend to defend any claims and will appropriately claim similarly against Uninet Technologies Inc., Ala Corp. and CSI.

On April 25th 2005, the Company reached a Settlement Agreement with Ala Corp. regarding the dispute over the URL/domain name and trademark dispute. Please see Note 8, "Subsequent Events", in the financial statement notes for additional details.

To the knowledge of management, no federal, state or local governmental agency is presently contemplating any proceedings against us. Other than as described above, no director, executive officer or affiliate thereof or owner of record or beneficially of more than five percent of our common stock is a party adverse to or has a material interest adverse to us in any proceeding.

ITEM 2. CHANGES IN SECURITIES

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None.

ITEM 5. OTHER INFORMATION.

None.

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<TABLE>

<CAPTION>

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

Exhibit Number	Description
<S>	<C>

2.1\* On January 18th 2005, we filed an 8K accepting the resignation of Keith Andrews

as a Director.

2.2*	On February 16th 2005, we filed an 8K announcing the termination of our auditors, Pannell Kerr Forster and the appointment of Amisano Hanson Chartered Accountants as their replacement.
2.3*	On March 10th 2005, we filed an 8K to announce the resignation of Gregory Cathcart as President, the appointment of Cecil Morris as President and the appointment of John Page as Director of the Company.
2.4*	On July 11th 2005, we filed an 8K regarding a US\$10,000 Promissory Note.
2.5*	On July 18th 2005, we filed an 8K announcing 900,000 shares for debt issued at \$0.01.
2.6*	On August 10th 2005, we filed an 8K announcing a Settlement Agreement reached with Communication Services Inc. and Ala Corp. The 8K further announced a Promissory Note in the amount of CDN\$6,000.
31.1	302 Certification for the Chief Executive Officer
31.2	302 Certification for the Chief Financial Officer
32.1	906 Certification for the Chief Executive Officer
32.2	906 Certification for the Chief Financial Officer

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\* Previously filed with the SEC.

#### SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

LEGALPLAY ENTERTAINMENT INC.  
(Registrant)

/s/ Cecil Morris                      Date: August 29, 2005  
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Cecil Morris  
Director, President / Secretary

In accordance with the Securities Exchange Act this report has been signed below by the following person(s) on behalf of the registrant and in the capacities and on the dates indicated.

/s/ Cecil Morris                      Date: August 29, 2005  
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Cecil Morris  
Director, President / Secretary

/s/ John Page                          Date: August 29, 2005  
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John Page  
Director / Treasurer

SECTION 302 CERTIFICATION

I, Cecil Morris certify that:

1. I have reviewed this quarterly report on Form 10-QSB of LegalPlay Entertainment Inc;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:
  - a. designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those, particularly during the period in which this quarterly report is being prepared;
  - b. evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and
  - c. presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
  - a. all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
  - b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officers and I have indicated in this quarterly report whether there was significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

August 29, 2005

/s/ Cecil Morris

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(Date)

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Cecil Morris  
Director, President / Secretary



SECTION 302 CERTIFICATION

I, John Page certify that:

1. I have reviewed this quarterly report on Form 10-QSB of LegalPlay Entertainment Inc;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:
  - a. designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those, particularly during the period in which this quarterly report is being prepared;
  - b. evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and
  - c. presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
  - a. all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
  - b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officers and I have indicated in this quarterly report whether there was significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

August 29, 2005

/s/ John Page

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(Date)

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John Page  
Director / Treasurer

EXHIBIT 32.1

CERTIFICATION PURSUANT TO  
18 U.S.C. 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the quarterly report of LegalPlay Entertainment Inc. on form 10-QSB for the period ended June 30, 2005 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Cecil Morris, President of the Company, certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002, that:

The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

August 29, 2005

/s/ Cecil Morris

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(Date)

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Cecil Morris  
Director, President / Secretary

Exhibit 32.2

CERTIFICATION PURSUANT TO  
18 U.S.C. 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the quarterly report of LegalPlay Entertainment Inc. on form 10-QSB for the period ended June 30, 2005 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, John Page, Director of the Company, certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002, that:

The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

August 29, 2005

/s/ John Page

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(Date)

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John Page  
Director / Treasurer