

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10-QSB / A

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

For the quarterly period ended: MARCH 31, 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 (Zip Code)
offices)

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

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

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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
NOVEMBER 21, 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.

(A Development Stage Company)

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

March 31, 2005

(Stated in US Dollars)

(Unaudited)

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LEGALPLAY ENTERTAINMENT INC.
(A Development Stage Company)
CONSOLIDATED INTERIM BALANCE SHEETS
March 31, 2005 and December 31, 2004
(Stated in US Dollars)
(Unaudited)

ASSETS	March 31, 2005	December 31, 2004	
			December 31, <C>
			December 31, <C>
Current			
Cash	\$ 3,780	\$ 78	
Amounts receivable - Note 4		44,445	44,816
Prepaid expenses and deposits		-	3,074
	48,225	47,968	
Intangible assets and licence agreements		2	3
	\$ 48,227	\$ 47,971	

LIABILITIES

Current			
Accounts payable and accrued liabilities		\$ 184,205	\$ 174,345
Notes payable - Note 4		29,042	29,042
	213,247	203,387	

STOCKHOLDERS' DEFICIENCY

Capital stock			
Preferred stock, \$0.01 par value, 5,000,000 shares authorized, no shares issued and outstanding			
Common stock and paid-in capital			
100,000,000 shares authorized with a par value of \$0.01			
33,175,000 (2004: 33,175,000) shares issued and outstanding		331,750	331,750
Additional paid-in capital	1,601,790	1,601,790	
Treasury stock, at cost, 27,000 shares (2004: 27,000)		(6,881)	(6,881)
Accumulated other comprehensive income		18,008	18,743
Deficit	(1,305,454)	(1,305,454)	
Deficit accumulated during the development stage		(804,233)	(795,364)
	(165,020)	(155,416)	
	\$ 48,227	\$ 47,971	

</TABLE>

SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC.
(A Development Stage Company)

CONSOLIDATED INTERIM STATEMENTS OF OPERATIONS
 for the three months ended March 31, 2005 and 2004 and
 for the period from January 1, 2004 (Date of Inception of the Development Stage)
 to March 31, 2005
 (Stated in US Dollars)
 (Unaudited)

	Three months ended		January 1, 2004 (Date of Inception of the Development Stage) to	
	March 31, 2005	2004	March 31, 2005	
<S>	<C>	<C>	<C>	
General and Administrative Expenses				
Amortization	\$ -	\$ 22,411	\$ 84,128	
Corporation promotion	-	6,006	13,852	
Insurance	-	6,033	15,901	
Management and consultant fees - Note 3	-	3,000	20,464	81,237
Office supplies and services	2,202	10,935	31,567	
Professional fees	8,024	24,164	157,011	
Rent	642	4,891	14,018	
Royalties, software and advertising	-	31,685	69,251	
Wages - Note 3	-	52,422	84,258	
Loss before other items	(13,868)	(179,011)	(551,223)	
Other items				
Incidental revenue	5,000	4,352	10,874	
Loss on disposition of equipment	-	-	(120,106)	
Write-down of intangible assets	(1)	-	(204,999)	
Write-off of notes payable	-	-	16,776	
Gain on settlement of lawsuit	-	-	44,445	
Net loss for the period	\$ (8,869)	\$ (174,659)	\$ (804,233)	
Loss per share	\$ -	\$ (0.01)		
Diluted loss per share	\$ -	\$ (0.00)		
Weighted average number of share outstanding	33,175,000	26,056,594		

</TABLE>

SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC.
 (A Development Stage Company)
 CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
 for the three months ended March 31, 2005 and 2004 and
 for the period from January 1, 2004 (Date of Inception of the Development Stage)
 to March 31, 2005
 (Stated in US Dollars)
 (Unaudited)

January 1,
 2004 (Date of
 Inception of the
 Development
 Stage) to
 Three months ended

	March 31, 2005	March 31, 2004	March 31, 2005	
<S>	<C>	<C>	<C>	
Operating Activities				
Net loss for the period	\$	(8,869)	\$	(174,659)
Add (deduct) items not affecting cash:				\$
Amortization		22,411		84,128
Issuance of common stock for services		-	6,000	1,000
Stock-based compensation		-		4,460
Loss on disposition of equipment		-		120,106
Write-down of intangible assets		1		204,999
Write-off of notes payable		-		(16,776)
Gain on settlement of lawsuit		-		(44,445)
Changes in non-cash working capital items:				
Amounts receivable		371	(660)	2,965
Prepaid expenses and deposits		3,074	(5,148)	25,741
Accounts payable and accrued liabilities		9,860	(17,602)	100,823
Net cash provided by (used in) operating activities		4,437	(169,658)	(321,232)

/cont'd

SEE ACCOMPANYING NOTES Page F-7

Continued

LEGALPLAY ENTERTAINMENT INC.
 (A Development Stage Company)
CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS
 for the three months ended March 31, 2005 and 2004 and
 for the period from January 1, 2004 (Date of Inception of the Development Stage)
 to March 31, 2005
 (Stated in US Dollars)
 (Unaudited)

	Three months ended March 31, 2005	Three months ended March 31, 2004	January 1, 2004 (Date of Inception of the Development Stage) to March 31, 2005	
<S>	<C>	<C>	<C>	
Financing Activities				
Notes payable		-	-	115,818
Cash proceeds from issuance of common stock		-	1,000	1,000
Net cash provided by financing activities		-	1,000	116,818
Effect of exchange rate changes on cash		(735)	-	(973)
Increase (decrease) in cash		3,702	(174,467)	\$ (205,737)

Cash, beginning of the period		78	209,517	209,517
		-----	-----	-----
Cash, end of the period	\$	3,780	\$ 35,050	\$ 3,780
		=====	=====	=====
Supplemental disclosure of cash flow information:				
Cash paid for:				
Interest	\$	-	\$ -	\$ -
		=====	=====	=====
Income taxes (recovery)	\$	-	\$ -	\$ (3,934)
		=====	=====	=====

</TABLE>

SEE ACCOMPANYING NOTES

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<TABLE>

<CAPTION>

LEGALPLAY ENTERTAINMENT INC.
 (A Development Stage Company)
 CONSOLIDATED INTERIM STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIENCY)
 for the period ended March 31, 2005
 (Stated in US Dollars)
 (Unaudited)

	Common Shares	Additional				
	Number	Par Value	Paid-in Capital	Treasury Stock	Subscriptions Received	
	-----	-----	-----	-----	-----	-----
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Balance at December 31, 2002		17,175,000	\$ 171,750	\$ 1,452,405	\$ (6,881)	\$ 32,480
Net loss	-	-	-	-	-	-
Foreign currency translation adjustment	-	-	-	-	-	-
Stock-based compensation	-	-	11,800	-	-	-
Cancellation of agreement	-	-	-	-	(32,480)	-
Shares issued for cash on exercise of options	600,000	6,000	6,000	-	-	-
Shares issued for consulting services	2,250,000	22,500	27,625	-	-	-
Shares issued for intangible assets		3,000,000	30,000	75,000	-	-
Shares issued for software		3,000,000	30,000	24,000	-	-
		-----	-----	-----	-----	-----
Balance at December 31, 2003		26,025,000	260,250	1,596,830	(6,881)	-
Net loss for the year	-	-	-	-	-	-
Foreign currency translation adjustment	-	-	-	-	-	-
Stock-based compensation	-	-	4,460	-	-	-
Shares issued for cash on exercise of options	50,000	500	500	-	-	-
Shares issued for debt		7,000,000	70,000	-	-	-
Shares issued for accepting the position of director and president		100,000	1,000	-	-	-
		-----	-----	-----	-----	-----
Balance at December 31, 2004		33,175,000	331,750	1,601,790	(6,881)	-
Net loss for the period	-	-	-	-	-	-
Foreign currency translation adjustment	-	-	-	-	-	-
		-----	-----	-----	-----	-----
Balance at March 31, 2005		33,175,000	\$ 331,750	\$ 1,601,790	\$ (6,881)	\$ -
		=====	=====	=====	=====	=====

Accumulated	Deficit
Other	Accumulated
	During the

	Comprehensive Income	Deficit	Development Stage	Total	
<S>	<C>	<C>	<C>	<C>	
Balance at December 31, 2002	\$ 17,229	\$ (697,824)	\$ -	\$ 969,159	
Net loss	-	(607,630)	-	(607,630)	
Foreign currency translation adjustment	1,752	-	-	1,752	
Stock-based compensation	-	-	-	11,800	
Cancellation of agreement	-	-	-	(32,480)	
Shares issued for cash on exercise of options	-	-	-	12,000	
Shares issued for consulting services	-	-	-	50,125	
Shares issued for intangible assets	-	-	-	105,000	
Shares issued for software	-	-	-	54,000	
Balance at December 31, 2003	18,981	(1,305,454)	-	563,726	
Net loss for the year	-	-	(795,364)	(795,364)	
Foreign currency translation adjustment	(238)	-	-	(238)	
Stock-based compensation	-	-	-	4,460	
Shares issued for cash on exercise of options	-	-	-	1,000	
Shares issued for debt	-	-	-	70,000	
Shares issued for accepting the position of director and president	-	-	-	1,000	
Balance at December 31, 2004	18,743	(1,305,454)	(795,364)	(155,416)	
Net loss for the period	-	-	(8,869)	(8,869)	
Foreign currency translation adjustment	(735)	-	-	(735)	
Balance at March 31, 2005	\$ 18,008	\$ (1,305,454)	\$ (804,233)	\$ (165,020)	

</TABLE>

SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC.
(A Development Stage Company)
NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS
March 31, 2005
(Stated in US Dollars)
(Unaudited)

Note 1 Interim Reporting

The accompanying unaudited interim financial statements have been prepared by LegalPlay Entertainment Inc. (the "Company") pursuant to the rules and regulations of the United States Securities and Exchange Commission. Certain information and disclosures normally included in annual financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to such rules and regulations. In the opinion of management, all adjustments and disclosures necessary for a fair presentation of these financial statements have been included. Such adjustments consist of normal recurring adjustments. These interim financial statements should be read in conjunction with the audited financial statements of the Company for the fiscal year ended December 31, 2004.

The results of operations for the three months ended March 31, 2005 are not indicative of the results that may be expected for the full

year.

Note 2 Continuance of Operations

The consolidated interim financial statements have been prepared using generally accepted accounting principles in the United States of America applicable for a going concern which assumes that the Company will realize its assets and discharge its liabilities in the ordinary course of business. At March 31, 2005, the Company has a working capital deficiency of \$165,020, has not yet attained profitable operations and has accumulated losses of \$2,109,687 since its commencement. Its ability to continue as a going concern is dependent upon the ability of the Company to generate profitable operations in the future and/or to obtain the necessary financing to meet its obligations and pay its liabilities arising from normal business operations when they come due. The outcome of these matters cannot be predicted with any certainty at this time and raise substantial doubt that the Company will be able to continue as a going concern. Realization values may be substantially different from carrying values as shown in these financial statements should the Company be unable to continue as a going concern. These financial statements do not include any adjustments to the amounts and classification of assets and liabilities that may be necessary should the Company be unable to continue as a going concern.

SEE ACCOMPANYING NOTES Page F-10

LegalPlay Entertainment Inc.
(A Development Stage Company)
Notes to the Consolidated Interim Financial Statements
March 31, 2005
(Stated in US Dollars
(Unaudited)

Note 3 Related Party Transaction

The Company incurred the following amounts with directors of the Company and a former officer of the Company:

<TABLE>
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	January 1, 2004 (Date of Inception of the Development Stage) to			
	Three months ended March 31, 2005	March 31, 2004	March 31, 2005	
<S>	<C>	<C>	<C>	
Management and consultant fees	\$ 3,000	\$ 4,500	\$ 61,678	
Wages	-	-	1,000	
	\$ 3,000	\$ 4,500	\$ 62,678	

</TABLE>

These charges were measured by the exchange amount which is the amount agreed upon by the transacting parties.

At March 31, 2005, accounts payable and accrued liabilities include \$7,000 (December 31, 2004: \$16,836) payable to a director of the Company and a former officer of the Company.

Note 4 Subsequent Events

i) Subsequent to March 31, 2005, the Company issued 900,000 common

shares at \$0.01 per share for a total of \$9,000 pursuant to an agreement to settle outstanding directors' fees.

- ii) Subsequent to March 31, 2005, the note payable to the officer of the Company outstanding at March 31, 2005 totalling \$6,911 was paid.
- iii) Subsequent to March 31, 2005, the amount receivable of \$44,445 was paid by cash of \$42,195 and the return of 250,000 previously issued common shares of the Company.

SEE ACCOMPANYING NOTES Page F-11
LEGALPLAY ENTERTAINMENT INC.

QUARTERLY REPORT (SEC FORM 10-QSB)

ITEM 2. MANagements' 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".

THREE-MONTH PERIOD ENDED MARCH 31, 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:

<TABLE>
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	THREE MONTHS ENDED MARCH 31	THREE MONTHS ENDED MARCH 31
	2005	2004
<S>	<C>	<C>
Tournament Income	5,000	4,352
Expenses	13,868	179,011
Other items	(1)	-
Income (Loss) before discontinued operations	(8,869)	(174,659)
Net Income (Loss) during the period	(8,869)	(174,659)

</TABLE>

NET SALES. Net sales for the three months ended March 31 2005 were \$5,000 compared to \$4,352 for the three months ended March 31, 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 three months ended March 31, 2005 were \$13,868 compared to \$179,011 for the three months ended March 31 2004. The major expense items for the three months ended March 31, 2005 were professional fees of \$8,024, as compared to \$24,164 for the three months ended March 31, 2004.

PROVISION FOR INCOME TAXES. No tax provision was made for the three months ended March 31, 2005.

FINANCIAL CONDITION AND LIQUIDITY

On March 31 2005, our net working capital was \$165,022 compared to a net working capital of \$155,419 at December 31, 2004. At March 31, 2005, the Company had cash and cash equivalents totaling \$3,780 compared to December 31, 2004 the Company had cash and cash equivalents totaling \$78. 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, and may also consider disposing of assets as a method through which to raise additional working capital.

Net cash increased for the three months ended March 31, 2005 was \$3,702. The increase in cash was mainly due to \$4,437 increase in operating activities.

Net cash used for investing activities for the three months ended March 31, 2005 was \$0.

Net cash provided by financing activities for the three months ended March 31, 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, 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 March 31, 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 was re-directed without our consent or knowledge by Ala Corp., a company registered under the laws of Antigua. The domain was originally licensed from Ala Corp. to Uninet Technologies Inc. ("Uninet") in 1999. Uninet sub-licensed the domain to us. In turn, we sub-licensed the domain to Antico Holdings S.A. of Costa Rica for the operating of 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.

We agreed with Uninet to jointly pursue all legal avenues available to reclaim the exclusive right to use www.poker.com and to enforce the provisions of the agreement between Ala Corp. and Uninet. We immediately commenced legal proceedings in the Supreme Court of British Columbia, Canada against Ala Corp and Communication Services Inc. (CSI).

As mentioned above, we also 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.

On December 2, 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.

Prior to the Settlement Agreement, 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 owned 1,105,500 shares or 3.24% of our common stock. Ms. Bryce, together with her parents, owned directly and indirectly, a total of 2,403,400 shares or 7.05% of our common stock. As part of the Settlement Agreement, Liz Bryce and her parents agreed to transfer their shareholdings in LegalPlay Entertainment Inc. to the Company and Uninet Technologies Inc.

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

- (ii) 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.
- (iii) 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) The Agreement states that the Company no longer has 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.

The Company's portion of the Settlement Agreement was \$42,000 and 250,000 common shares of LegalPlay.

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As a result of the URL/domain name settlement, Antico was denied the use of the poker.com URL and suffered substantial damages. Due to Antico's loss of revenue Antico had originally refused to pay the Company the outstanding receivable of \$591,048 until the URL had been reinstated and had demanded restitution of the URL or damages.

The Company and Antico agreed that the damages that Antico suffered substantially exceeded the amount that was owing to LegalPlay. LegalPlay agreed to write off the debt of \$591,048 if Antico agreed not to commence legal action for damages.

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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ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

<TABLE>

<CAPTION>

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.

2.7* On August 31st 2005, we filed an 8K regarding a CDN\$33,000 Promissory Note to Pannell Kerr Forster, Chartered Accountants.

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

</TABLE>

* 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)

Date: November 21, 2005

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.

Date: November 21, 2005

Cecil Morris
Director, President / Secretary

Date: November 21, 2005

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.

November 21, 2005

(Date)

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.

November 21, 2005

(Date)

John Page
Director / Treasurer

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 March 31, 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.

November 21, 2005

(Date)

Cecil Morris
Director, President / Secretary

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 March 31, 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.

November 21, 2005

(Date)

John Page
Director / Treasurer