

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, 2006

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 206 - 388 Drake Street  
Vancouver, British Columbia, Canada                      V6B 6A8

-----  
(Address of principal executive offices)                      (Zip Code)

Issuer's telephone number                      (604) 648-2090  
-----

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

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

The number of shares of common stock outstanding as of August 9, 2006 was 36,575,000.

Transitional Small Business Disclosure Format:

Yes  No

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LEGALPLAY ENTERTAINMENT INC.

FORM 10-QSB

PART I - FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

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ITEM 1. FINANCIAL STATEMENTS

LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

June 30, 2006

(Unaudited)

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
CONSOLIDATED BALANCE SHEETS

ASSETS	June 30, 2006	December 31, 2005
	-----	
	(Unaudited)	
	<C>	<C>
<S> Current		
Cash	\$ 5,674	\$ 6,765
Amounts receivable		- 2,250
	-----	
	\$ 5,674	\$ 9,015
	=====	

LIABILITIES

Current			
Accounts payable and accrued liabilities (Note 5)	\$	118,588	\$ 102,943
Current liabilities of discontinued operations		-	30,768
Notes payable (Note 4)		64,612	76,838
		-----	-----
		183,210	210,549
		-----	-----

STOCKHOLDERS' DEFICIT

Capital stock			
Preferred stock, \$0.01 par value, 5,000,000 shares authorized, no shares issued or outstanding			
Common stock and paid-in capital (Note 6)			
100,000,000 shares authorized with a par value of \$0.01			
36,575,000 (December 31, 2005: 34,075,000) shares issued and outstanding		1,967,540	1,942,540
Treasury stock, at cost, 27,000 shares (December 31, 2005: 27,000)		(6,881)	(6,881)
Accumulated other comprehensive income		16,883	18,041
Deficit		(1,305,454)	(1,305,454)
Deficit accumulated during the development stage		(849,624)	(849,780)
		-----	-----
		(177,536)	(201,534)
		-----	-----
	\$	5,674	\$ 9,015
		=====	=====

</TABLE>

SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
CONSOLIDATED STATEMENTS OF OPERATIONS  
(Unaudited)

	Three months ended		Six months ended		January 1, 2004 (Date of Inception of the Development Stage) to
	June 30, 2006	June 30, 2005	June 30, 2006	June 30, 2005	June 30, 2006
<S>	<C>	<C>	<C>	<C>	<C>
General and Administrative Expenses					
Amortization	\$ -	\$ -	\$ -	\$ -	\$ 27,077
Bad debt	476	-	476	-	523
Corporation promotion	-	68	-	68	13,920
Insurance	-	-	-	-	15,901
Management and consultant fees	-	4,166	3,000	7,527	6,000
Office supplies and services	4,964	513	4,050	2,715	35,155
Professional fees	15,062	2,390	17,062	10,414	193,441
Rent	-	642	367	1,284	16,311
Royalties, software and advertising	-	-	-	-	-
Wages	-	-	-	-	84,258
	-----	-----	-----	-----	-----
Loss before other items	(24,736)	(6,545)	(29,550)	(20,413)	(491,248)
Other items					
Loss on disposition of equipment	-	-	-	-	(15,028)
Write-down of intangible assets	-	(2)	-	(3)	(50,001)
Write-off of notes payable	-	-	-	-	14,823
Gain on settlement of lawsuit	-	-	-	-	44,445
	-----	-----	-----	-----	-----

Loss from continuing operations	(24,736)	(6,547)	(29,550)	(20,416)	(497,009)
Operating income (loss) from discontinued operations	-	-	22	5,000	(382,299)
Gain on sale of discontinued operations (Schedule 1 and Note 8)	-	-	29,684	-	29,684
-----					
Net income (loss)	\$ (24,736)	\$ (6,547)	\$ 156	\$ (15,416)	\$ (849,624)
=====					
Basic and diluted loss per share	\$ -	\$ -	\$ -	\$ -	\$ -
=====					
Weighted average number of share outstanding	36,229,696	33,175,000	36,229,696	33,175,000	
=====					

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SEE ACCOMPANYING NOTES Page 5

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
(Unaudited)

	Six months ended		January 1, 2004 (Date of Inception of the Development Stage) to	
	June 30, 2006	June 30, 2005	June 30, 2006	
	<C>	<C>	<C>	<C>
<b>Cash Flows from Operating Activities</b>				
Net loss from continuing operations	\$ (29,550)	\$ (29,550)	\$ (20,416)	\$ (497,009)
Add (deduct) items not affecting cash:				
Amortization	-	-	27,077	
Issuance of common stock for services	-	-	-	1,000
Stock-based compensation	-	-	-	4,460
Loss on disposition of equipment	-	-	-	225,184
Write-down of intangible assets	-	-	3	360,001
Write-off of notes payable	-	-	-	(18,729)
Gain on settlement of lawsuit	-	-	-	(44,445)
Changes in non-cash working capital items:				
Amounts receivable	2,250		371	47,410
Prepaid expenses and deposits	-		3,074	25,741
Accounts payable and accrued liabilities		9,887	14,208	70,988
-----				
Cash provided by (used in) continuing operations			(17,413)	(2,760)
Discontinued operations		29,705	5,000	(553,690)
-----				
Net cash provided by (used in) operating activities		12,292	2,240	(352,012)
-----				
<b>Cash Flows from Investing Activities</b>				
Cash proceeds from sale of subsidiary (Note 8)		1	-	-
Cash proceeds from assets disposition		-	-	5,458
Purchase of equipment		-	-	(5,808)
-----				
Net cash provided by (used in) investing activities		1	-	(350)
-----				
<b>Cash Flows from Financing Activities</b>				
Notes payable	(12,226)		2,605	151,388
Cash proceeds from issuance of common stock			-	1,000

Net cash provided by (used in) financing activities	(12,226)	2,605	152,388
Effect of exchange rate changes on cash	(1,158)	(1,425)	(3,869)
Increase (decrease) in cash from continuing operations	(1,091)	3,420	(203,843)
Cash, beginning of the period	6,765	78	209,517
Cash, end of the period	\$ 5,674	\$ 3,498	\$ 5,674

Supplemental disclosure of cash flow information:

Cash paid for:			
Interest	\$ -	\$ -	\$ -
Income taxes (recovery)	\$ -	\$ -	\$ (3,934)

</TABLE>

SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
CONSOLIDATED STATEMENT OF STOCKHOLDERS' DEFICIT

	Common Shares		Accumulated Deficit		Accumulated Deficit		Total
	Number	Amount	Treasury Stock	Other Comprehensive Income	During the Development Stage	Deficit	
Balance at December 31, 2005	34,075,000	\$1,942,540	\$	(6,881)	\$ 18,041	\$(1,305,454)	\$(849,780)
Net income for the period	-	-	-	-	-	156	156
Foreign currency translation adjustment	-	-	-	(1,158)	-	-	(1,158)
Share issues for debt	2,500,000	25,000	-	-	-	-	25,000

Balance at June 30, 2006

(Unaudited) 36,575,000 \$1,967,540 \$(6,881) \$ 16,883 \$(1,305,454) \$(849,624) \$(177,536)

</TABLE>

SEE ACCOMPANYING NOTES

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LEGALPLAY ENTERTAINMENT INC. Schedule 1  
(A Development Stage Company)  
STATEMENT OF OPERATIONS FROM DISCONTINUED OPERATIONS  
(Unaudited)

	Six months ended		January 1, 2004
	June 30, 2006	June 30, 2005	(Date of Inception of the Development Stage) to June 30, 2006
	<C>	<C>	<C>

<S>

Amortization	\$	-	\$	-	\$	57,051
Management and consulting fees				-		165
Professional fees		-		-		5,606
Office supplies and services		(22)		-		2,997
Royalty, software and advertising		-		-		69,251
		22		-		(135,070)
Write-down of intangible assets			-		-	(155,000)
Forgiveness of debts		-		-		1,953
Loss on disposition of equipment			-		-	(105,078)
Incidental revenue		-		5,000		10,874
		-		5,000		(247,251)
Gain on disposition of subsidiary - Note 8			29,684		-	29,684
Net income (loss)	\$	29,706	\$	5,000	\$	(352,637)

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SEE ACCOMPANYING NOTES Page 8  
LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
NOTES TO CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
June 30, 2006  
(Unaudited)

Note 1 Nature and Continuance of Operations  
-----

LegalPlay Entertainment Inc. (the "Company") was incorporated under the laws of the State of Florida on May 3, 1989 as Sparta Ventures Corp. and remained inactive until June 27, 1998. The name was changed to Thermal Ablation Technologies Corporation on October 8, 1998 and then to Poker.com, Inc. on August 10, 1999. On September 15, 2003, the Company changed its name to LegalPlay Entertainment Inc. The Company's business to December 31, 2003 was primarily related to the operations of online gaming. The Company discontinued its business of software gaming license operations and during the year ended December 31, 2004 and subsequent, the Company's intention was to internally develop and market gaming software or to acquire a gaming software license to market and sub-license the software. The Company was in the development stage since January 1, 2004.

Note 2 Interim Reporting  
-----

The accompanying unaudited interim financial statements have been prepared by 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, 2005.

The results of operations for the six months ended June 30, 2006 are not indicative of the results that may be expected for the year ending December 31, 2006.

Note 3 Continuance of Operations  
-----

These financial statements have been prepared in accordance with generally accepted accounting principles applicable to a going concern, which assumes that the Company will be able to meet its obligations and continue its operations for its next twelve months. Realization values may be substantially different from carrying values as shown and these financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. At June 30, 2006, the Company had not yet achieved profitable operations, has accumulated losses of \$2,155,078 since its inception, has a working capital deficiency of \$177,536 and expects to incur further losses in the development of its business, all of which casts substantial doubt about the Company's ability to continue as a going concern. The Company's ability to continue as a going concern is dependent upon its ability to generate future profitable operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due. Management has no formal plan in place to address this concern but considers that the Company will be able to obtain additional funds by equity financing and/or related party advances, however there is no assurance of additional funding being available.

LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
Notes to Consolidated Interim Financial Statements  
June 30, 2006 (Unaudited)

Note 4 Notes Payable  
-----

The notes payable are comprised of the following:

- a) Non-interest bearing amounts of \$23,668 as of June 30, 2006 are unsecured and due on demand.
- b) The promissory note of \$30,826 as of June 30, 2006 is unsecured, bears interest at the Canadian prime rate (6% as of June 30, 2006) and was due April 15, 2006. The note was not repaid when it came due and the Company has been negotiating an extension of the maturity date of this note.
- c) On April 6, 2006, the Company received \$10,000 from Hokley Limited. The promissory note of \$10,118 is unsecured and bears interest at 5% per annum. Repayment of the principal and accrued interest is payable by the Company on April 6, 2007.

Note 5 Related Party Transactions  
-----

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

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	Three months ended		Six months ended		January 1,	Stage) to
	June 30,	June 30,	June 30,	June 30,	2004 (Date	
	2006	2005	2006	2005	of Inception	
					of the	
					Development	
<S>	<C>	<C>	<C>	<C>	<C>	
Management and consultant fees	\$ 3,270	\$ 3,000	\$ 6,527	\$ 6,000		77,205
Wages	-	-	-	1,000		

\$ 3,270 \$ 3,000 \$ 6,527 \$ 6,000 \$ 78,205

</TABLE>

At June 30, 2006, accounts payable and accrued liabilities include \$13,000 (December 31, 2005 -\$7,000) payable to directors and a former officer of the Company..

Note 6 Stockholders' Equity

As of November 3, 2005, the Company was indebted to Iris International Holdings ("Iris") for an amount of \$25,000. The promissory note was unsecured, bore interest at 5% per annum and was due in one year.

On January 26, 2006, Iris agreed to accept common shares in settlement of the debt owing to them. The Company's Board of Directors resolved to settle the debt owed to Iris by issuing 2,500,000 common shares of the Company at the agreed upon price of \$0.01 per share.

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
Notes to Consolidated Interim Financial Statements  
June 30, 2006 (Unaudited)

Note 7 Non-cash Investing and Financing Activities

During the six months ended June 30, 2006, the Company issued 2,500,000 common shares at \$0.01 per share for a total of \$25,000 to settle an outstanding note payable.

Note 8 Discontinued Operations

On March 1, 2006, the Company determined that it no longer wished to continue with its Skill Poker business and, as a result, agreed to sell all of the issued and outstanding shares of Skill Poker.com Inc., a wholly-owned subsidiary, to a third party for nominal proceeds of \$1. As part of the agreement, the purchaser also assumed all of the liabilities of Skill Poker.com Inc. As such, the Company recognized a gain on the disposition of its subsidiary.

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Proceeds	\$ 1
Liabilities assumed by purchaser of Skill Poker.com Inc.	29,683

Gain on disposition of subsidiary	\$29,684
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ITEM 2. MANAGERMENTS' DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

OVERVIEW

The following discussion contains certain forward-looking statements that are subject to business and economic risks and uncertainties, and our actual results could differ materially from those forward-looking statements. The following discussion regarding our financial statements should be read in conjunction with the financial statements and notes thereto.

We have discontinued operating 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. On March 1, 2006, the Company agreed to sell all of the issued and outstanding shares of their wholly-owned subsidiary Skill Poker.com Inc. to Randy Peterson (or his nominee) for \$1. Mr. Peterson (or his nominee) also agreed to assume all of the liabilities of Skill Poker.com Inc. The Company has applied to dissolve Casino Marketing S.A. and 564448 BC Ltd. as they are no longer needed by the Company.

Our current business strategy is to acquire new 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. Management is considering a reverse split in order to increase the share price and reduce the number of issued and outstanding shares.

#### 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 which 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".

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#### RESULTS OF CONTINUING OPERATIONS

Six months ended June 30, 2006 compared to the six months ended June 30, 2005:

**NET SALES.** Net sales for the six months ended June 30, 2006 were \$nil compared to \$5,000 for the six months ended June 30, 2005.

**EXPENSES.** Operating expenses for the six months ended June 30, 2006 were \$29,550 compared to \$20,413 for the six months ended June 30, 2005. The major expense item for the six months ended June 30, 2006 was the management and consulting fees of \$7,527, as compared to \$6,000 for the six months ended June 30, 2005. The professional fees increased by \$6,648 to 17,062 in June 30, 2006 as compared to \$10,414 in June 30, 2005.

**PROVISION FOR INCOME TAXES.** No tax provision were made for the six months ended June 30, 2006 and 2005.

Three months ended June 30, 2006 ("2006") compared to the three months ended June 30, 2005 ("2005")

The Company had no revenue for the three months ended June 30, 2006 and 2005. Expenses increased significantly from \$6,547 in 2005 as compared to \$24,736 in 2006 due to higher Security Exchange Commission filing fees and legal and auditing fees. In 2006, the Company incurred consultant and management fees of \$4,166 as compared to 3,000 in 2005. The office expenses were \$4,964 in 2006 as compared to \$513 in 2005. Furthermore, professional fees increased from \$2,390 in 2005 to \$15,064 in 2006. The net loss for 2006 was \$24,736 as compared to \$6,547 in 2005. Our net loss per share remained at \$nil for 2006 and 2005.

## FINANCIAL CONDITION AND LIQUIDITY

On June 30, 2006, our net working capital deficit was \$177,536 compared to \$201,534 at December 31, 2005. At June 30, 2006 the Company had cash and cash equivalents totaling \$5,674 compared to \$6,765 at December 31, 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.

Net cash provided for operating activities for the six months ended June 30, 2006 was \$12,294 compared to \$2,240 at June 30, 2005. The decrease in cash used was mainly due to slower turnover on payables.

There was no cash used for investing activities for the six months ended June 30, 2006.

Net cash used by financing activities for the six months ended June 30, 2006 was \$12,226 compared to \$2,605 cash provided at June 30, 2005. The increase was attributed to the cash repayment of notes payable.

The Company's ability to continue as a going concern and fund operations through the remainder of 2006 is contingent upon its ability to raise funds through equity or debt financing.

The Company has arranged loans from third party lenders in order to fund the on going operations of the business. These loans have been secured by way of Promissory Notes.

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### ITEM 3. CONTROLS AND PROCEDURES

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 90 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, 2006.

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.

## PART II--OTHER INFORMATION

### ITEM 1. LEGAL PROCEEDINGS

None.

### 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.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

<TABLE>

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Exhibit Number Description

<S> <C>

2.1*	On July 27th 2006, the Company filed an 8K announcing the termination of our auditors, Amisano Hanson Chartered Accountants and the appointment of Dale Matheson Carr-Hilton Labonte Chartered Accountants as their replacement.
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 SEC

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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 17, 2006

-----  
Cecil Morris  
Director, President  
-----

/s/ John Page Date: August 17, 2006

-----  
John Page  
Director / Treasurer  
-----

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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 17, 2006

/s/ Cecil Morris

-----  
(Date)

Cecil Morris  
Director / President

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 17, 2006

/s/ John Page

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(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 June 30, 2006 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 17, 2006

/s/ Cecil Morris

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(Date)

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Cecil Morris  
Director, President

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, 2006 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 17, 2006

/s/ John Page

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(Date)

John Page  
Director / Treasurer