

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: SEPTEMBER 30, 2006

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

For the transition period from _____ to _____

Commission file number _____

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 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

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

Check whether the registrant filed all documents and reports required to be filed by Section 12, 13, or 15(d) of the Exchange Act after the distribution of securities under a plan confirmed by court.

Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS

The number of shares of common stock outstanding as of October 26, 2006 was 36,575,000.

Transitional Small Business Disclosure Format:

Yes No

	-----		-----	
			(Unaudited)	
<S>	<C>		<C>	
Current				
Cash	\$	4,768	\$	6,765
Amounts receivable			-	2,250
	-----		-----	
	\$	4,768	\$	9,015
	=====		=====	

LIABILITIES

Current				
Accounts payable and accrued liabilities (Note 5)	\$	107,657	\$	102,943
Current liabilities of discontinued operations			-	30,768
Notes payable (Note 4)		90,365		76,838
	-----		-----	
	198,022		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		16,850		18,041
Deficit	(1,305,454)		(1,305,454)	
Deficit accumulated during the development stage		(865,309)		(849,780)
	-----		-----	
	(193,254)		(201,534)	
	-----		-----	
	\$	4,768	\$	9,015
	=====		=====	

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SEE ACCOMPANYING NOTES

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

				January 1, 2004 (Date of Inception of the Development	
	Three months ended September 30, 2006	September 30, 2005	Nine months ended September 30, 2006	September 30, 2005	Stage) to September 30, 2006
	-----		-----		-----
<S>	<C>		<C>		<C>
General and Administrative Expenses					
Amortization	\$	-	\$	-	27,077
Bad debt		2,297	476	2,297	523
Corporation promotion			68		13,920
Insurance					15,901
Management and consultant fees		6,480	3,847	14,007	9,847
Office supplies and services		1,849	730	5,899	3,445
					111,142
					37,004

Professional fees	7,356	15,194	24,418	25,608	200,797
Rent	-	642	367	1,926	16,311
Wages	-	-	-	-	84,258

Loss before other items	(15,685)	(22,710)	(45,235)	(43,123)	(506,933)
Other items					
Loss on disposition of equipment	-	-	-	-	(15,028)
Write-down of intangible assets	-	-	-	(3)	(50,001)
Write-off of notes payable	-	-	-	-	14,823
Gain on settlement of lawsuit	-	-	-	-	44,445

Loss from continuing operations	(15,685)	(22,710)	(45,235)	(43,126)	(512,694)
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 loss	\$ (15,685)	\$ (22,710)	\$ (15,529)	\$ (38,126)	\$ (865,309)
=====					
Basic and diluted loss per share	\$ -	\$ -	\$ -	\$ -	\$ -
=====					
Weighted average number of share outstanding					
	36,575,000	33,908,696	36,346,062	33,418,956	
=====					

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

	January 1, 2004 (Date of Inception of the Development Stage) to		
	Nine months ended	September 30,	September 30,
	2006	2005	2006

<S>	<C>	<C>	<C>
Cash Flows from Operating Activities			
Net loss from continuing operations	\$ (45,235)	\$ (43,126)	\$ (512,694)
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	44,816	47,410
Prepaid expenses and deposits	-	3,074	25,741
Accounts payable and accrued liabilities	(26,054)	(28,183)	35,046
Accrued interest on notes payable	3,527	-	3,527

Cash provided by (used in) continuing operations	(65,512)	(23,416)	153,578
Discontinued operations	29,705	5,000	(553,690)

Net cash used in operating activities	(35,807)	(18,416)	(400,112)
<hr/>			
Cash Flows from Investing Activities			
Proceeds from sale of subsidiary (Note 8)	1	-	1
Proceeds from assets disposition	-	-	5,458
Purchase of equipment	-	-	(5,808)
<hr/>			
Net cash provided by (used in) investing activities	1	-	(349)
<hr/>			
Cash Flows from Financing Activities			
Proceeds from notes payable	35,000	22,266	198,614
Proceeds from issuance of common stock	-	-	1,000
<hr/>			
Net cash provided by financing activities	35,000	22,266	199,614
<hr/>			
Effect of exchange rate changes on cash	(1,191)	(1,399)	(3,902)
<hr/>			
Net increase (decrease) in cash from continuing operations	(1,997)	2,451	(204,749)
Cash, beginning of the period	6,765	78	209,517
<hr/>			
Cash, end of the period	\$ 4,768	\$ 2,529	\$ 4,768
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SEE ACCOMPANYING NOTES

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

	January 1, 2004 (Date of Inception of the Development Stage) to		
	Nine months ended September 30, 2006		September 30, 2006
	<C>	<C>	<C>
<hr/>			
Supplemental Disclosure of Cash Flow Information and Non-cash Investing and Financing Activities:			
Cash paid for:			
Interest	\$ -	\$ -	\$ -
<hr/>			
Income taxes (recovery)	\$ -	\$ -	(3,934)
<hr/> <hr/>			

Common shares issued to settle notes payable \$ 25,000 \$ - \$ 25,000

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SEE ACCOMPANYING NOTES

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

	Common Shares		Accumulated Other Comprehensive Income		Deficit Accumulated During the Development Stage		Total
	Number	Amount	Treasury Stock	Income	Deficit	Stage	
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
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		-	-	-	-	(15,529)	(15,529)
Foreign currency translation adjustment		-	-	(1,191)	-	-	(1,191)
Share issues for debt		2,500,000	25,000	-	-	-	25,000
Balance at September 30, 2006 (Unaudited)		36,575,000	\$1,967,540	\$(6,881)	\$ 16,850	\$(1,305,454)	\$(865,309)

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SEE ACCOMPANYING NOTES

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

	January 1, 2004 (Date of Inception of the Development Stage)		
	Nine months ended September 30, 2006	September 30, 2005	September 30, 2006
<S>	<C>	<C>	<C>
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

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(A Development Stage Company)
NOTES TO CONSOLIDATED INTERIM FINANCIAL STATEMENTS
September 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. In 2004, the Company discontinued the online gaming operations and redirected its business strategy to acquisition of new poker software and market the software to on-line gaming sites worldwide. The Company is in the development stage since then.

Note 2 Interim Reporting

The accompanying unaudited interim financial statements have been prepared by the Company in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-QSB and Regulation S-B as promulgated by the Securities and Exchange Commission ("SEC"). 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. The accompanying unaudited financial statements and related notes should be read in conjunction with the audited financial statements and the Form 10-KSB of the Company for the year ended December 31, 2005 filed with the SEC.

The results of operations for the nine months ended September 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 September 30, 2006, the Company had not yet achieved profitable operations, has accumulated losses of \$2,170,763 since its inception, has a working capital deficiency of \$193,254 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.

Note 7 Non-cash Investing and Financing Activities

During the nine months ended September 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.

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

Gain on disposition of subsidiary		\$ 29,684
		=====

Note 9 Reclassifications

Certain amounts from prior periods have been reclassified to conform to the current period presentation.

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.

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 debt management and accounting for stock-based compensation. We do not have off-balance sheet arrangements, financings, or other relationships with unconsolidated entities or other persons, also known as "special purpose entities".

RESULTS OF CONTINUING OPERATIONS

NINE MONTHS ENDED SEPTEMBER 30, 2006 COMPARED TO NINE MONTHS ENDED SEPTEMBER 30, 2005

REVENUES. Net sales for the nine months ended September 30, 2006 were \$nil compared to \$5,000 for the nine months ended September 30, 2005 because the Company stopped taking bids from players due to the legality.

EXPENSES. Operating expenses for the nine months ended September 30, 2006 were \$45,235 compared to \$43,126 for the nine months ended September 30, 2005. The major expense item for the nine months ended September 30, 2006 was the management and consulting fees of \$14,007, as compared to \$9,847 for the nine months ended September 30, 2005 This is mainly due to monthly administration fees paid for general office and accounting services. The professional fees decreased by

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\$1,190 to \$24,418 in September 30, 2006 as compared to \$25,608 in September 30, 2005 as the Company has stabilized its regulatory filings on a periodic basis.

PROVISION FOR INCOME TAXES. No tax provision was made for the nine months ended September 30, 2006 or 2005.

THREE MONTHS ENDED SEPTEMBER 30, 2006 COMPARED TO THREE MONTHS ENDED SEPTEMBER 30, 2005

REVENUES. The Company had no revenue during the three months ended September 30, 2006 or 2005.

EXPENSES. During the three months ended September 30, 2006, the Company incurred consultant and management fees of \$6,480 as compared to \$3,847 for the same period in 2005 due to an increase of monthly management fees. The professional fees decreased from \$15,194 in 2005 to \$7,356 in 2006, primarily as a result of delinquent regulatory filings in 2005.

NET LOSS. The net loss for the three months ended September 30, 2006 was \$15,685 as compared to \$22,710 for the corresponding period in 2005. Our net loss per share remained at \$nil for 2006 and 2005.

FINANCIAL CONDITION AND LIQUIDITY

On September 30, 2006, our working capital deficit was \$193,254 compared to \$201,534 at December 31, 2005. At September 30, 2006, the Company had cash balances totaling \$4,768 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 used in operating activities for the nine months ended September 30, 2006 was \$35,807 compared to \$18,416 for the same period in 2005. The decrease in cash used was mainly due to realization of receivables offset by the repayment of certain payables.

Net cash provided by financing activities for the nine months ended September 30, 2006 was \$35,000 compared to \$22,266 cash provided at September 30, 2005.

The increase was attributed to the proceeds received from 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.

ITEM 3. CONTROLS AND PROCEDURES

The Company carried out an evaluation of the effectiveness of the design and operation of the Company's disclosure controls and procedures as of September 30, 2006. Based on that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that the Company's disclosure controls and procedures are effective in ensuring that information required to be disclosed in the reports the Company files under the Exchange Act are recorded, processed and reported as required.

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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

Exhibit Number	Description
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

* previously filed with 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: November 10, 2006

Cecil Morris
Director, President

/s/ John Page Date: November 10, 2006

SECTION 302 CERTIFICATION

I, Cecil Morris certify that:

- 1) I have reviewed this Form 10-QSB of LegalPlay Entertainment Inc.;
- 2) Based on my knowledge, this 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 report;
- 3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
- 4) The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
- 5) The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

November 10, 2006

/s/ Cecil Morris

(Date)

Cecil Morris
Director / President

SECTION 302 CERTIFICATION

I, John Page certify that:

1. I have reviewed this Form 10-QSB of LegalPlay Entertainment Inc.;
2. Based on my knowledge, this 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:
 - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - c) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
 - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
 - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

November 10, 2006

/s/ John Page

(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 on Form 10-QSB of LegalPlay Entertainment Inc. (the "Company") for the quarter ended September 30, 2006 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned Cecil Morris, President of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

November 10, 2006

/s/ Cecil Morris

(Date)

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 on Form 10-QSB of LegalPlay Entertainment Inc. (the "Company") for the quarter ended September 30, 2006 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned John Page, Treasurer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

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

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

November 10, 2006

/s/ John Page

(Date)

John Page
Director / Treasurer