

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: March 31, 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                      V6B 6A8  
Vancouver, British Columbia, Canada  
-----  
(Address of principal executive offices)                      (Zip Code)

Issuer's telephone number                      (604) 648-2090  
(including area code)  
-----

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

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Page 1

<page>

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

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.

36,575,000 COMMON SHARES AS AT MARCH 31, 2006.

Transitional Small Business Disclosure Format:

Yes [ ] No [X]

(Check one)

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Page 2

<page>

LEGALPLAY ENTERTAINMENT INC.

FORM 10-QSB

PART I - FINANCIAL INFORMATION

Item 1. FINANCIAL STATEMENTS

Consolidated Balance Sheets.....F-5

Consolidated Statement of Operations.....F-6

Consolidated Statement of Cash Flows.....F-7

Consolidated Statement of Stockholders' Equity.....F-8

Notes to the Consolidated Financial Statements.....F-11

Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION.....14

Item 3. CONTROLS AND PROCEDURES.....15

PART II - OTHER INFORMATION

Item 1. LEGAL PROCEEDINGS.....17

Item 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS....18

Item 3. DEFAULTS UPON SENIOR SECURITIES.....18

Item 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS.....18

Item 5. OTHER INFORMATION.....18

Item 6. EXHIBITS AND REPORTS ON FORM 8-K.....19

-----  
Page 3

<page>

LEGALPLAY ENTERTAINMENT INC.

(A Development Stage Company)

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

March 31, 2006

(Stated in US Dollars)

(Unaudited)

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
CONSOLIDATED INTERIM BALANCE SHEETS  
March 31, 2006 and December 31, 2005  
(Stated in US Dollars)  
(Unaudited)

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<table>

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	ASSETS	March 31, 2006	December 31, 2005
	-----	---	---
<s>		<c>	<c>
Current			
Cash		\$ 1,391	\$ 6,765
Amounts receivable			2,251
		-----	-----
		\$ 3,642	\$ 9,015
		=====	=====

LIABILITIES

Current

Accounts payable and accrued liabilities		\$ 101,316	\$ 102,943
Current liabilities of discontinued operations		-	30,768
Notes payable - Note 4		52,088	76,838
		-----	-----

153,404 210,549

-----

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

    36,575,000 (December 31, 2005: 34,075,000) shares issued and  
  outstanding

Treasury stock, at cost, 27,000 shares (2005: 27,000) (6,881) (6,881)

Other comprehensive income 19,921 18,041

Deficit (1,305,454) (1,305,454)

Deficit accumulated during the development stage (824,888) (849,780)

(149,762) (201,534)

-----

\$ 3,642 \$ 9,015

=====

</table>

SEE ACCOMPANYING NOTES

<page>

for the three months ended March 31, 2006 and 2005 and  
for the period from January 1, 2004 (Date of Inception of the Development Stage)  
to March 31, 2006  
(Stated in US Dollars)  
(Unaudited)  
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	Three months ended		January 1, 2004 (Date of Inception of the Development Stage) to	
	March 31, 2006	2005	March 31, 2006	
	----	----	----	
	<c>	<c>	<c>	
<b>General and Administrative Expenses</b>				
Amortization	\$ -	\$ -	\$ 27,077	
Bad debt	-	-	47	
Corporation promotion	-	-	13,852	
Insurance	-	-	15,901	
Management and consultant fees - Note 5		3,361	3,000	100,496
Office supplies and services (recovered)		(914)	3,401	30,169
Professional fees	2,000	8,024	178,379	
Rent	367	642	16,311	
Royalties, software and advertising		-	-	-
Wages - Note 5	-	-	84,258	
	-----	-----	-----	
Loss before other items		(4,814)	(15,067)	(466,490)
	-----	-----	-----	
<b>Other items</b>				
Loss on disposition of equipment		-	-	(15,028)
Write-down of intangible assets		-	-	(50,001)
Write-off of notes payable		-	-	14,823
Gain on settlement of lawsuit		-	-	44,445
	-----	-----	-----	
	-	-	(5,761)	
	-----	-----	-----	
Loss from continuing operations for the period		(4,814)	(15,067)	(472,251)
Discontinued operations - Schedule 1		29,706	5,000	(352,637)
	-----	-----	-----	
	24,892	(10,067)	(824,888)	
<b>Comprehensive loss</b>				
Foreign currency translation adjustment		1,880	(735)	18,041
	-----	-----	-----	
Net comprehensive income (loss) for the period		\$ 26,772	\$ (10,802)	\$ (806,847)
	=====	=====	=====	
<b>Basic and diluted loss per share</b>				
	\$ -	\$ -		
	=====	=====		
Weighted average number of share outstanding		35,880,556	33,175,000	
	=====	=====		

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SEE ACCOMPANYING NOTES

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for the three months ended March 31, 2006 and 2005 and  
for the period from January 1, 2004 (Date of Inception of the Development Stage)  
to March 31, 2006  
(Stated in US Dollars)  
(Unaudited)  
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	Three months ended		January 1, 2004 (Date of Inception of the Development Stage) to	
	March 31, 2006	2005	March 31, 2006	
	----	----	----	
	<c>	<c>	<c>	
<b>Operating Activities</b>				
Net loss for the period from continuing operations		\$ (4,814)	\$ (15,067)	\$ (472,251)
Add (deduct) items not affecting cash:				
Amortization	-	-	27,077	
Unrealized foreign exchange	2,130	-	-	2,130
Issuance of common stock for services	-	-	-	1,000
Stock-based compensation	-	-	-	4,460
Loss on disposition of equipment	-	-	-	15,028
Write-down of intangible assets	-	-	1	50,001
Write-off of notes payable	-	-	-	(14,823)
Gain on settlement of lawsuit	-	-	-	(44,445)
Changes in non-cash working capital items:				
Amounts receivable	(1)	371	43,283	
Prepaid expenses and deposits	-	-	3,074	22,779
Accounts payable and accrued liabilities	(2,689)	9,860	42,535	
	-----	-----	-----	
Net cash provided by (used in) operating activities		(5,374)	(1,390)	(323,226)
	-----	-----	-----	
<b>Investing Activity</b>				
Purchase of equipment		-	-	(1,460)
	-----	-----	-----	
<b>Financing Activities</b>				
Notes payable	-	-	163,614	
Cash proceeds from issuance of common stock			-	1,000
	-----	-----	-----	
Net cash provided by financing activities		-	-	164,614
	-----	-----	-----	

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SEE ACCOMPANYING NOTES

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Page F-7

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Continued

LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
CONSOLIDATED INTERIM STATEMENTS OF CASH FLOWS  
for the three months ended March 31, 2006 and 2005 and  
for the period from January 1, 2004 (Date of Inception of the Development Stage)  
to March 31, 2006  
(Stated in US Dollars)  
(Unaudited)  
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	Three months ended		January 1, 2004 (Date of Inception of the Development Stage) to March 31, 2006	
	March 31, 2006	March 31, 2005	March 31, 2006	
<s>	<c>	<c>	<c>	
Effect of exchange rate changes on cash		-	(735)	(940)
Increase (decrease) in cash from continuing operations	(5,374)	(2,125)	(161,012)	
Increase (decrease) in cash from discontinued operations	-	5,827	(33,164)	
Cash, beginning of the period		6,765	78	195,567
Cash, end of the period	\$ 1,391	\$ 3,780	\$ 1,391	
Supplemental disclosure of cash flow information: Cash paid for:				
Income taxes (recovery)	\$ -	\$ -	\$ (3,934)	

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Non-cash Transaction - Note 7  
SEE ACCOMPANYING NOTES

Page F-8

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
CONSOLIDATED INTERIM STATEMENT OF STOCKHOLDERS' EQUITY (DEFICIENCY)  
for the period January 1, 2004 (Date of Inception) to March 31, 2006  
(Stated in US Dollars)  
(Unaudited)

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	Common Shares		Accumulated Other Treasury		Deficit Accumulated During the Development Stage		Total
	Number	Amount	Stock	Income	Deficit	Stage	
<s>	<c>	<c>	<c>	<c>	<c>	<c>	
Balance at December 31, 2003	26,025,000	\$ 1,857,080	\$ (6,881)	\$ 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	-	-	-	-	4,460
Shares issued for cash on exercise of options	50,000	1,000	-	-	-	1,000	
Shares issued for debt	7,000,000	70,000	-	-	-	-	70,000
Shares issued for accepting the position of director and president	100,000	1,000	-	-	-	-	1,000
Balance at December 31, 2004	33,175,000	1,933,540	(6,881)	18,743	(1,305,454)	(795,364)	(155,416)
Net loss for the year	-	-	-	-	(54,416)	(54,416)	
Foreign currency translation adjustment	-	-	-	(702)	-	-	(702)
Shares issued for debt	900,000	9,000	-	-	-	-	9,000

Balance at December 31, 2005	34,075,000	\$ 1,942,540	(6,881)	18,041	(1,305,454)	(849,780)	(201,534)
Net income for the period	-	-	-	-	24,892	24,892	
Foreign currency translation adjustment	-	-	-	1,880	-	-	1,880
Share issues for debt	2,500,000	25,000	-	-	-	-	25,000

Balance at March 31, 2006	36,575,000	\$ 1,967,540	\$ (6,881)	\$ 19,921	\$ (1,305,454)	\$ (824,888)	\$ (149,762)
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SEE ACCOMPANYING NOTES

Page F-9

<page>

Schedule 1  
LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
STATEMENT OF OPERATIONS FORM DISCONTINUED OPERATIONS  
for the three months ended March 31, 2006 and 2005  
and from January 31, 2004 (Date of Inception of Development Stage)  
to March 31, 2006

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	January 1, 2004 (Date of Inception of the Development Stage) to		
	Three months ended		March 31,
	March 31, 2006	2005	March 31, 2006
	---	---	---
	<c>	<c>	<c>
Amortization	\$ -	\$ -	\$ 57,051
Consulting	-	-	165
Legal fees	-	-	5,606
Office and miscellaneous	-	(22)	2,296
Royalty, software development and advertising	-	-	69,251
Trademark application	-	-	701
	22	-	(135,070)
Write-off of intangible assets	-	-	(155,000)
Forgiveness of debts	-	-	1,953
Loss on sale of assets	-	-	(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) for the period	\$ 29,706	\$ 5,000	\$ (352,637)

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SEE ACCOMPANYING NOTES

Page F-10

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LEGALPLAY ENTERTAINMENT INC.  
(A Development Stage Company)  
NOTESTO THE CONSOLIDATED FINANCIAL STATEMENTS  
March 31, 2006 and December 31, 2005  
(Stated in US Dollars)  
(Unaudited)  
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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 gaming software and market the software or to acquire a gaming software license to market and sub-license the software. Commencing January 1, 2004, the Company is in the development stage.

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 three months ended March 31, 2006 are not indicative of the results that may be expected for the full year.

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 March 31, 2006, the Company had not yet achieved profitable operations, has accumulated losses of \$2,130,342 since its inception, has a working capital deficiency of \$149,762 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.

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LegalPlay Entertainment Inc.  
 (A Development Stage Company)  
 Notes to the Consolidated Interim Financial Statements  
 March 31, 2006 and December 31, 2005  
 (Stated in US Dollars)  
 (Unaudited)

Note 4 Notes Payable

The notes payable are comprised of the following:

- a) Non-interest bearing amounts of \$22,924 as of March 31, 2006 is unsecured and due on demand.
- b) The promissory note of \$29,164 as of March 31, 2006 is unsecured, bears interest at the prime rate and is due April 15, 2006. The note was not paid on April 15, 2006 when it came due. The Company is negotiating an extension of the maturity date of this note.

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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	January 1, 2004 (Date of Inception of the Development Stage) to			
	Three month ended March 31, 2006	March 31, 2005	March 31, 2006	
<s>	<c>	<c>	<c>	
Management and consulting fees	\$ 3,257	\$ 3,000	\$ 3,000	\$ 73,935
Wages	-	-	1,000	
	<u>\$ 3,257</u>	<u>\$ 3,000</u>	<u>\$ 74,935</u>	

&lt;/table&gt;

At March 31, 2006, accounts payable and accrued liabilities include \$3,000 payable to directors and a former officer of the Company compare to \$7,000 at December 31, 2005.

Note 6 Stockholders' Equity

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

By an agreement dated January 26, 2006, the Company agreed to settle the debt owed to Iris by issuing 2,500,000 common shares of the Company at \$0.01 per share.

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LegalPlay Entertainment Inc.  
 (A Development Stage Company)  
 Notes to the Consolidated Interim Financial Statements  
 March 31, 2006 and December 31, 2005  
 (Stated in US Dollars)

(Unaudited)

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Note 7 Non-cash Transaction

Investing and financing activities that do not have an impact on current cash flows are excluded from the statement of cash flows.

During the three months ended March 31, 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. This transaction has been excluded from the statement of cash flows.

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 transfer the issued and outstanding shares of Skill Poker.com Inc., a wholly-owned subsidiary, to a third party for nominal proceeds of \$1.

<table>

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<s>	<c>
Proceeds	\$ 1
Accounts payable and accrued liabilities of Skill Poker.com Inc.	29,683
	-----
Gain on disposition of subsidiary	\$ 29,684
	=====

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Page F-13

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LEGALPLAY ENTERTAINMENT INC.

QUARTERLY REPORT (SEC FORM 10-QSB)

PART I - FINANCIAL INFORMATION (cont'd)

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 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. On March 1, 2006, the Company agreed to transfer their shareholding in Skill Poker.com Inc. to Randy Peterson (or his nominee) for \$1.00. The Company is planning 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.

#### 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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Page 14

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#### PART I - FINANCIAL INFORMATION (cont'd)

##### Item 2. MANAGERMENTS' DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS (cont'd)

#### THREE MONTH PERIOD ENDED MARCH 31, 2006

##### Results of Continuing Operations

NET SALES. Net sales for the three months ended March 31, 2006 were \$nil compared to \$5,000 for the three months ended March 31, 2005.

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, 2006 were \$4,814 compared to \$15,067 for the three months ended March 31, 2005. The major expense item for the three months ended March 31, 2006 was the management and consulting fees of \$3,361, as compared to \$3,000 for the three months ended March 31, 2005. The professional fees decreased by \$6,024 to 2,000 in March 31, 2006 as compared to \$8,024 in March 31, 2005.

PROVISION FOR INCOME TAXES. No tax provision was made for the three months ended March 31, 2006.

##### Financial Condition and Liquidity

On March 31, 2006, our net working capital deficit was \$149,762 compared to \$201,534 at December 31, 2005. At March 31, 2006 the Company had cash and cash equivalents totaling \$1,391 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 for operating activities for the three months ended March 31, 2006 was \$5,374 compared to \$1,390 at March 31, 2005. The increase in cash used was mainly due to faster turnover on payables.

Net cash used for investing activities for the three months ended March 31, 2006

was \$0.

Net cash provided by financing activities for the three months ended March 31, 2006 was \$0.

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.

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Page 15

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## PART I - FINANCIAL INFORMATION (cont'd)

### 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 March 31, 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.

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Page 16

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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



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.

May 19, 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.

May 19, 2006

/s/ John Page

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(Date)

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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, 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.

May 19, 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 March 31, 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.

May 19, 2006

/s/ John Page

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(Date)

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John Page  
Director / Treasurer