

Mail Stop 3561

October 29, 2007

Gameznflix, Inc.  
Arthur De Joya-Chief Financial Officer  
1535 Blackjack Road  
Franklin, Kentucky 42134

**Re:   Gameznflix, Inc.**  
**Form 10-KSB for the year ended December 31, 2006**  
**Filed March, 29, 2007**  
**File No. 000-29113**

Dear Mr. De Joya:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief- Accountant