



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

April 5, 2007

Mr. James A. Egide
Chairman of the Board and Principle Executive Officer
Global Pari-Mutuel Services, Inc.
2533 North Carson Street
Carson City, NV 89706

Re:

Form 10-K for the fiscal year ended December 31, 2005
File No. 0-32509

Dear Mr. Egide:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief
Accountant
Office of Emerging Growth
Companies