

January 22, 2007

Mail Stop 4561

Albert Barbusci  
President and Chief Executive Officer  
Dynasty Gaming, Inc.  
759 Square Victoria, Suite 300  
Montreal, Quebec  
Canada H2Y 2J7

**Re: Dynasty Gaming, Inc.  
Amendment No. 5 to Registration Statement on Form 20-F  
Filed January 11, 2007  
File No. 000-52126**

Dear Mr. Barbusci:

We have completed our review of your registration statement and have no further comments at this time.

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Richard A. Friedman  
Sichenzia Ross Friedman Ference LLP (via fax)