

Mail Stop 4561

October 20, 2006

Uri Levy  
Chief Financial Officer  
Gaming Ventures Plc  
Isle of Man  
9 Myrtle Street, Douglas, Isle of Man

**Re: Gaming Ventures Plc  
Amendment No. 2 to Form 20-F  
Filed on September 28, 2006  
File No. 0-52163**

Dear Mr. Levy:

We have reviewed the above filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Risk Factors

It could be difficult to enforce a U.S. judgment against our officers, our directors and us, page 10

1. We note your response to prior comment 3. Please relocate the risk factor that discusses the equity investment of RNG by Golden Palace so that it appears under a separate heading.

Online Gambling Regulation, page 11

2. Please update this section to discuss the Unlawful Internet Gambling Enforcement Act which was signed into law in the United States on October 13, 2006.

U.K. Regulation of Online Gaming, page 25

3. We note your response to prior comment 7. In this section you state that you “are not conducting any gaming operations in the U.K. and currently do not intend to seek a license from a Gaming Commission. We do intend, however, to provide marketing services to licensed gaming operators by acting as affiliate of such gaming operators and provide gambling services in the U.K. to gaming operators through our websites such as [www.get21.com](http://www.get21.com) and according to the various marketing methods described under the above heading.” It appears that the methods described in the Marketing Plan section are your own internal marketing tools designed to market your own products, not those of other gaming operators. Please advise or revise as necessary. In addition, please revise to note the differences between “gaming operations” and “gambling services.”

Related Party Transactions, page 34

4. Please revise this section to provide additional details regarding the agreement entered into with Golden Palace. For example, briefly discuss the “occurrence of certain events” that allows Golden Palace to exercise its option to acquire an additional 30 percent of RNG. In addition, please briefly discuss how the right of first refusal option will be valued in the event that either Gaming Ventures or Golden Palace decides to sell its ownership stake in RNG.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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You may contact Kelly McCusker, Accountant, at (202) 551-3433 or Steven Jacobs, Accounting Branch Chief, at (202) 551-3403 if you have questions regarding comments on the financial statements and related matters. Please contact David Roberts, Staff Attorney, at (202) 551-3856 or the undersigned at (202) 551-3694 with any other questions.

Sincerely,

Owen Pinkerton  
Senior Counsel

cc: Oded Har-Even, Esq. (*via facsimile*)