



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2022

Michael Armandi  
Interim Chief Executive Officer and Chief Financial Officer  
Empire Global Gaming, Inc.  
555 Woodside Avenue  
Bellport, New York 11713

**Re: Empire Global Gaming, Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 000-54908**

Dear Michael Armandi:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Michael Armandi  
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Form 10-K for the fiscal year ended December 31, 2021

General

1. We note that your company is currently delinquent with respect to its reporting obligations under the Securities Exchange Act of 1934. In this regard, please file your quarterly report on Form 10-Q for the quarter ended June 30, 2022 as soon as possible.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Stephany Yang at 202-551-3167 or Claire Erlanger at 202-551-3301 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing