



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 16, 2008

Mr. Chen Wei Dong  
President and Chief Executive Officer  
North American Gaming and Entertainment Company  
Fifth Floor, High-Tech Mansion, Gaoxin Road  
Hi-Tech Zone, Xi'an P.R. China

**Re: North American Gaming and Entertainment Company  
Form 8-K  
Filed August 13, 2008  
Form 8-K/A1  
Filed September 12, 2008  
File No. 000-05474**

Dear Mr. Dong:

We have completed our review of your Form 8-K and related filings, and have no further comments at this time.

Sincerely,

Donald F. Delaney  
Senior Staff Accountant