



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

August 30, 2007

Mr. Rod Lynam  
Chief Financial Officer  
Gallery of History, Inc.  
3601 West Sahara Avenue  
Las Vegas, Nevada 89102

**Re: Gallery of History, Inc.  
Form 10-KSB for Fiscal Year Ended September 30, 2006  
Filed December 28, 2006  
Forms 10-QSB for Fiscal Quarters Ended  
December 31, 2006 and March 31, 2007  
Filed February 13, 2007 and May 15, 2007  
Response Letters Dated June 21, 2007, July 12, 2007,  
July 17, 2007 and August 8, 2007  
File No. 0-13757**

Dear Mr. Lynam:

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

Sincerely,

William Choi  
Branch Chief