



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