FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OIVID APPROVAL								
OMB Number:	3235-0287							
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* BROWN JAMES A				2. Issuer Name and Ticker or Trading Symbol Gales Industries Inc [GLDS]						ck all applica	,	son(s) to Issu 10% Ow			
(Last) (First) (Middle) 6162 VIA VENETIA NORTH				3. Date of Earliest Transaction (Month/Day/Year) 02/13/2007						Officer (below)	give title	Other (s below)	pecify		
(Street) DELRAY BEACH	Y FI		93484	4.	If Ame	endment, [Date o	of Original File	ed (Month/Da	ay/Year)	6. Inc	Form fil	oint/Group Filing ed by One Rep ed by More tha	orting Person	
(City)	(S	tate)	(Zip)												
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned														
1. Title of Security (Instr. 3) 2. Transa Date (Month/D			e	action 2A. Deemed Execution Date, if any (Month/Day/Year)		Code (Instr.			5. Amoun Securities Beneficia Owned Fo Reported	s Form ally (D) o ollowing (I) (Ir	n: Direct I or Indirect I nstr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
						Code	Amount	(A) or (D) Price		Transacti (Instr. 3 a	on(s)		msu. 4)		
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)															
1. Title of Derivative Security (Instr. 3)	Conversion Date Exector Exercise (Month/Day/Year)		3A. Deemed Execution Date, if any (Month/Day/Year)	rate, Transaction Code (Instr.				6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	unt (Instr. 4) per			
Director Stock Option (Right to Buy)	\$0.27	02/13/2007		A		100,000		02/13/2007	02/29/2012	Common Stock	100,000	\$0	33,333 ⁽¹⁾	D	

Explanation of Responses:

1. The reporting person received a grant of options to purchase 100,000 shares on February 13, 2007. One third of those options became exercisable immediately, another third become exercisable on the one-year anniversary of the grant, and the remaining third become eligible on the second anniversary of the grant, contingent upon continued service to the company.

/s/ James A. Brown

02/15/2007

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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