

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

May 4, 2010

Richard Astrom Chief Executive Officer Milwaukee Iron Arena Football, Inc. 11415 NW 123 Lane Reddick, Florida 32686

Re: Milwaukee Iron Arena Football, Inc. Schedule 14C Information Statement

Filed March 12, 2010 File No. 000-27831

Dear Mr. Astrom:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Dana Brown Attorney-Advisor