



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

DIVISION OF  
CORPORATION FINANCE

August 8, 2011

Via Facsimile

Garrett Krause  
Chief Executive Officer  
Iron Mining Group, Inc.  
295 Madison Ave  
12<sup>th</sup> Floor  
New York, NY 10067

**Re: Iron Mining Group, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2010  
Filed April 19, 2011  
Form 10-Q for Quarterly Period Ended  
March 31, 2011  
Filed May 23, 2011  
File No. 333-147529**

Dear Mr. Krause:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody  
Branch Chief