



DIVISION OF
CORPORATION FINANCE

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

February 11, 2011

Mr. Jason Shapiro
Chief Executive Officer
Iron Eagle Group, Inc.
448 West 37th Street, Suite 9G
New York, New York 10018

**Re: Iron Eagle Group, Inc.
Form 8-K/A
Filed February 11, 2011
File No. 000-22965**

Dear Mr. Shapiro:

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

Sincerely,

Ethan Horowitz
Branch Chief