

Mail Stop 3561

October 24, 2008

Mr. William Erfurth  
Chief Executive Officer  
Modern City Entertainment, Inc.  
8551 Sunrise Boulevard  
Suite 210  
Fort Lauderdale, FL 33322

**Re: Modern City Entertainment, Inc.  
Form 10-KSB for Fiscal Year Ended  
March 31, 2006  
Filed June 1, 2007  
File No. 000-50468**

Dear Mr. Erfurth:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services