

Mail Stop 3561

February 17, 2010

Via Fax & U.S. Mail

Mr. William Erfurth  
President  
Modern City Entertainment, Inc.  
1815 Griffin Road, Suite 207  
Fort Lauderdale, Florida 33004

**Re: Modern City Entertainment, Inc.  
Form 10-K for the year ended December 31, 2008  
Filed June 30, 2009  
File No. 0-50468**

Dear Mr. Erfurth:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief