



DIVISION OF
CORPORATION FINANCE

Mailstop 3233

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

February 19, 2016

Via E-Mail

Michael D. Queen
Executive Vice President – Finance
Major League Football, Inc.
6230 University Parkway, Suite 301
Lakewood Ranch, FL 34240

**Re: Major League Football, Inc.
Form 10-K for the fiscal year ended April 30, 2015
Filed August 13, 2015
Amendment No. 1 to Form 10-K for the fiscal year ended April 30, 2015
Filed February 17, 2016
File No. 0-51132**

Dear Mr. Queen:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon
Senior Assistant Chief Accountant
Office of Real Estate and
Commodities