



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2023

Frank Murtha  
Chief Executive Officer  
Major League Football, Inc.  
15515 Lemon Fish Drive  
Lakewood Ranch, FL 34202

**Re: Major League Football, Inc.**  
**Registration Statement on Form S-1**  
**Filed on April 6, 2023**  
**File No. 333-271153**

Dear Frank Murtha:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services