



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

January 4, 2011

Daniel K. Leonard
President, CEO
Strike Axe, Inc.
17445 Arbor Street
Omaha, NE 68130

Re: Strike Axe, Inc.
Amended Registration Statement on Form 10
Filed December 20, 2010
File No. 0-53304

Dear Mr. Leonard:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: John Heskett
Fax (918) 336-3152