



DIVISION OF
CORPORATION FINANCE

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

March 4, 2011

VIA U.S. MAIL

Brenda Webb
Acting Interim CEO/President
International Paintball Association, Inc.
2600 E. Southlake Boulevard, Suite 120-366
Southlake, TX 76092

**Re: International Paintball Association, Inc.
Amendment No. 4 to the Registration Statement on Form 10
Filed January 21, 2011
File No. 000-53464**

Dear Ms. Webb:

We have completed our review of the above-referenced Registration Statement and related filings and have no further comments at this time.

Please contact J. Nolan McWilliams at (202) 551-3217 or me at (202) 551-3642 with any questions.

Sincerely,

Lauren Nguyen
Attorney-Advisor

cc: Via facsimile (561) 362-9612
James M. Schneider
Schneider Weinberger & Beilly LLP