



DIVISION OF
CORPORATION FINANCE

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

October 9, 2012

Via U.S. Mail

Matteo Sacco
Chief Executive Officer
Movie Trailer Galaxy, Inc.
5045 Orbitor Drive
Building 10, Suite 200
Mississauga, Ontario, Canada L4W-4Y4

**Re: Movie Trailer Galaxy, Inc.
Current Report on Form 8-K
Filed October 1, 2012
File No. 333-169970**

Dear Mr. Sacco:

We note that you do not appear to be treating the acquisition of various exploration licenses reported in the above-referenced current report on Form 8-K as having triggered a change in shell company status. In this regard, we note that you have not provided the Form 10 information required by Item 5.01(a)(8) of Form 8-K or the information required by Items 2.01 and 9.01 of Form 8-K. Based on your quarterly report on Form 10-Q for the fiscal quarter ended May 31, 2012, it appears that you may have been a shell company, as defined in Exchange Act Rule 12b-2, prior to the acquisition of the licenses. We note that, as of May 31, 2012, you had no assets other than cash, and we note your statement on page 2 of such report that you "have not commenced operations."

Please provide us with your analysis for why you did not treat the acquisition of the licenses as having triggered a change in shell company status. Alternatively, please amend the above-referenced current report to include the disclosure required by Items 5.01(a)(8), 2.01 and 9.01(a) and (b) of Form 8-K.

Please contact Angie Kim at (202) 551-3535 or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Dietrich A. King for

Mara L. Ransom
Assistant Director

cc: Thomas R. Slusarczyk, Esq.