



DIVISION OF
CORPORATION FINANCE

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

September 12, 2023

Mark Newbauer
Chief Executive Officer
Mike the Pike Productions, Inc.
20860 N. Tatum Blvd. Suite 300
Phoenix AZ 85050

Re: Mike the Pike Productions, Inc.
Amendment No. 3 to Registration Statement on Form 10-12G
Filed August 23, 2023
File No. 000-55298

Dear Mark Newbauer:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services