



DIVISION OF
CORPORATION FINANCE

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

March 31, 2014

Via E-mail

Mark Wentura
President and Chief Executive Officer
Iron Horse Clothing Corporation
1012 Main Street, Suite 104
Ramona, CA 92065

**Re: Iron Horse Clothing Corporation
Current Report on Form 8-K
Amendment No. 1 filed December 3, 2013
Form 10-Q for the quarter ended September 30, 2013
Filed December 3, 2013
File No. 333-183011**

Dear Mr. Wentura:

We issued comments to you on the above captioned filings on January 2, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by April 14, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosures. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mark Wentura
Iron Horse Clothing Corporation
March 31, 2014
Page 2

Please contact Ruairi Regan at (202) 551-3269 or Brigitte Lippmann at (202) 551-3713 if you have any questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds
Assistant Director