

January 10, 2008

Zip+4 Code: 20549

Via Fax & U.S. Mail

Mr. Michael C. Keefe  
General Counsel  
International Fight League, Inc.  
424 West 33rd Street  
Suite 650  
New York, NY 10001

**RE: International Fight League, Inc. (the “Company”)  
Form 10-K for the year ended December 31, 2006  
File No. 0-21134**

Dear Mr. Keefe:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief