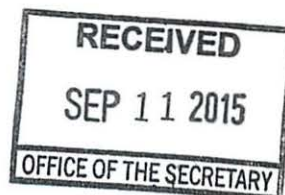


HARD COPY

August 24, 2015

Security and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549



Re: Modern City Entertainment, Inc.
Administrative Proceeding, File No. 3-16745

Dear Sir or Madam:

Pursuant to correspondence dated August 12, 2015 from the Security and Exchange Commission, and Senior Investigations Counsel Neil J. Welch, Jr. I would like to address the matter of Delinquent Periodic Filings as stated in the above referenced Administrative Proceeding.

On August 9, 2013 a letter was received from Marva D. Simpson, Special Counsel, Office of Enforcement Liaison, Division of Corporate Finance, regarding our filing status and Form 15.

The below enumerated dates and information summarize the actions taken to date.

August 9, 2013, received letter from Marva D. Simpson.

September 11, 2013 after playing phone tag for a bit a voice message was left with Marva Simpson at the number she provided, (202) 772-9207.

September 27, 2013 we spoke on the phone and agreed to speak again on September 30, 2013.

September 30, 2013 we spoke on the phone and I told her that we had filed the Form 15 on August 13, 2012, to terminate or suspend the duty to file reports, and was surprised to receive her correspondence. She informed me that it hadn't been electronically filed by the Printer through the Edgar System and would I mail her three hard copies of the Form 15 document. Those documents were sent to her that same week, received through priority mail tracking.

After this last conversation, Marva Simpson and our accountant Brad Hacker had then conversed about the Form 15.

November 20, 2013 our accountant sent a fax copy of the Form 15 to Marva Simpson per her request.

November 23, 2013 I spoke again with Marva Simpson to confirm that she had in fact received the fax and everything that she needed.

This was our last contact, or correspondence with anyone from the SEC, and it was our understanding that we were in good standing with the Form 15 and SEC, until the letters regarding this matter were received this month, August 2015.

August 19, 2015 I called and spoke with Neil J. Welch, Jr., Senior Investigations Counsel, regarding the correspondence we had received. I had explained to him the sequence of events as enumerated above and he said he would look into it as he was not aware of this information, and if that was the case this would be handled differently. Later that same afternoon I received a follow up call from Neil Welch stating that he had spoken with Marva Simpson's assistant, and that her electronic notes confirmed the sequence of events that I had described, but that we were to have filed the Form 15 again electronically. I replied that I was not aware of that, and that was news to me, and that I would call our accountant for clarity. I spoke to our accountant and he could not recall this information, and we both figured something must have possibly been lost in conversation as we were in good faith complying with all of the requests asked of us.

August 21, 2015, I again called and spoke with Neil Welch and related the conversation with our accountant. I stated that our actions which he was able to verify were all done in good faith, and that we had done everything that Marva Simpson had asked at that point so there was no reason why we wouldn't have again filed the Form 15 if we had been clear on that. I suggested on the phone that if that is what is needed I would have our accountant attempt to re-file Form 15 electronically. We agreed that that would be fine and that I needed to provide this letter in response by Monday August 24, 2015. I further stated that when speaking with our accountant, the Printer we had been using for the Edgar Filings has gone out of business and we would need to confirm our Passcodes. Mr. Welch provided the contact for Edgar Group Info. We ended the call and I indicated that I would follow up with our accountant and speak with him again next week.

In summary it was our intent to do the right thing, be in compliance, and act in good faith, unfortunately information was lost in translation and we are seeking relief in this matter.

Sincerely,



William Erfurth, President
Modern City Entertainment. Inc.