



DIVISION OF
CORPORATION FINANCE

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

November 2, 2010

Mr. Michael F. Holloran
Chief Executive Officer
Intelligent Living Corp.
2323 Quebec Street, Suite 221
Vancouver, B.C., Canada V5T 4S7

Re: Intelligent Living Corp.
Form 10-K/A for the Fiscal Year Ended May 31, 2009
Filed August 18, 2010
File No. 000-25335

Dear Mr. Halloran:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Michael Page
Jackson & Campbell, P.C.
Via Facsimile