



DIVISION OF
CORPORATION FINANCE

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

April 22, 2011

Via E-Mail

Kevin Kreisler, Chief Executive Officer
EcoSystem Corporation
One Penn Plaza, Suite 1612
New York, NY 10119

Re: EcoSystem Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 15, 2009
Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File No. 000-32143

Dear Mr. Kreisler:

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

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director