

MAIL STOP 3720

May 16, 2007

Mr. Harley L. Rollins  
Chief Financial Officer  
Elandia, Inc.  
1500 Cordova Road  
Suite 300  
Fort Lauderdale, FL 33316

**Re: Elandia, Inc.  
Registration Statement on Form 10  
Filed April 25, 2007  
File No. 0-51805**

Dear Mr. Rollins:

We have completed our review of your Form 10-12G and do not, at this time, have any further comments.

Sincerely,

Michele M. Anderson  
Legal Branch Chief

cc: Seth P. Joseph, Esq  
Fax: (305) 460-1422