



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 27, 2009

Via: US Mail and Fax

Mr. Harley L. Rollins
Chief Financial Officer
Elandia International Inc.
8200 NW 52nd Terrace, Suite 102
Miami, FL 33166

**Re: Elandia International Inc
Item 4.01 of Form 8-K
Filed on October 6, 2009 and October 19, 2009
File No. 0-51805**

Dear Mr. Rollins:

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

Sincerely,

Terry French
Accountant Branch Chief