



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 23, 2010

Via U.S. Mail and Facsimile: (786) 413-1913

Mr. Pete R. Pizarro
Chairman of the Board, Chief Executive Officer
eLandia International, Inc.
8200 NW 52nd Terrace
Suite 102
Miami, FL 33166

RE: eLandia International, Inc.
Form 10-K for the year ended December 31, 2008
Filed April 2, 2009
File No. 000-51805

Dear Mr. Pizarro:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spigel
Assistant Director