



DIVISION OF
CORPORATION FINANCE

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

October 21, 2009

Mr. David Wallace
Chief Executive Officer
Ecoland International, Inc.
4909 W. Joshua Blvd., Suite 1059
Chandler, Arizona 85226

Re: Ecoland International
Form 8-K Item 4.01 Filed September 30, 2009
Form 8-K/A Item 4.01 Filed October 21, 2009
File No. 000-53006

Dear Mr. Wallace:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief