



DIVISION OF
CORPORATION FINANCE

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

October 13, 2011

Via E-mail

Mr. David A. Wallace
Chief Financial Officer
Ecoland International, Inc.
4909 West Joshua Boulevard, Suite 1059
Chandler, Arizona 85226

Re: Ecoland International, Inc.
Form 10-K for the Fiscal Year Ended May 31, 2010
Filed September 8, 2010
File No. 0-53006

Dear Mr. Wallace:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey
Accounting Branch Chief