



DIVISION OF
CORPORATION FINANCE

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

November 5, 2010

Mr. Armando Garcia
President
Homeland Resources Ltd.
6801 Los Trechos NE
Albuquerque, NM 87109

**Re: Homeland Resources Ltd.
Form 8-K
Filed November 2, 2010
Response Letter Dated November 5, 2010
File No. 333-147501**

Dear Mr. Garcia:

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

Sincerely,

Donald F. Delaney
Staff Accountant