



DIVISION OF
CORPORATION FINANCE

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

May 11, 2011

Via Facsimile

Mr. Armando Garcia
Chief Executive Officer
Homeland Resources Ltd.
6801 Los Trechos NE
Albuquerque, NM 87109

**Re: Homeland Resources Ltd.
Form 10-K for Fiscal Year Ended July 31, 2010
Filed October 29, 2010
Form 10-Q for the Quarterly Period Ended October 31, 2010
Filed December 15, 2010
Form 10-Q for the Quarterly Period Ended January 31, 2011
Filed March 11, 2011
File No. 333-147501**

Dear Mr. Garcia:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief