



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2010

J. Ram Ajjarapu  
Chief Executive Officer  
International Energy Holdings Corp.  
9120 Rockrose Dr.  
Tampa, FL 33647

**Re: International Energy Holdings Corp.  
Item 4.01 Form 8-K/A  
Filed September 21, 2010  
File No. 000-53302**

Dear Mr. Ajjarapu:

We issued comments to you on the above captioned filing on September 21, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by November 5, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by November 5, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing(s), consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

Please contact Ethan Horowitz, Staff Accountant, at (202) 551-3311 if you have questions.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant