



DIVISION OF
CORPORATION FINANCE

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

December 3, 2010

Via U.S. Mail and Fax (800) 731-6120

Eng Kok Yap
Lans Holdings Inc.
c/o David S. Jennings, Esq.
330 Carousel Parkway
Henderson, Nevada 89014

**Re: Lans Holdings Inc.
 Amendment No. 2 to Form 10-K for the Fiscal Year Ended
 November 30, 2009
 Filed December 2, 2010
 File No. 333-148385**

Dear Mr. Yap:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: David S. Jennings, Esq.
 Via Fax (800) 731-6120