



DIVISION OF
CORPORATION FINANCE

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

December 4, 2019

Cameron Cox
Chief Executive Officer
FUTURELAND CORP.
10901 Roosevelt Boulevard
Suite 1000c
St. Petersburg, Florida 33716

Re: FutureLand, Corp.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed April 16, 2019
File No. 0-53377

Dear Mr. Cox:

We issued comments to you on the above captioned filing on November 7, 2019. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by December 18, 2019.

If you do not respond, 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 filing 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 filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Ta Tanisha Meadows at (202) 551-3322 or Bill Thompson at (202) 551-3344 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services