



DIVISION OF
CORPORATION FINANCE

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

September 23, 2011

Via Facsimile

Mr. Scott Lieberman
President & Chief Financial Officer
International Development and Environmental Holdings
1173A 2nd Avenue, Suite 327
New York, NY 10065

**Re: International Development and Environmental Holdings
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed April 15, 2011
Form 10-Q for the Fiscal Quarter Ended March 31, 2011
Filed May 23, 2011
Form 8-K
Filed October 5, 2010
Form 8-K/A
Filed January 20, 2011
File No. 0-54106**

Dear Mr. Lieberman:

We issued comments to you on the above captioned filings on August 8, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you will submit a supplemental response on EDGAR by October 7, 2011 addressing these outstanding comments.

If you do not respond to the outstanding comments by October 7, 2011, 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 disclosures. 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, 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://sec.gov/news/press/2005-72.htm>.

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You may contact Dale Welcome at (202) 551-3865 or me at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Chambre Malone at (202) 551-3262 or Pamela Long at (202) 551-3765 with any other questions.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief