



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

July 9, 2009

By U.S. Mail and Facsimile to: (561) 338-7099

Mr. Gideon D. Taylor
Chairman and Chief Executive Officer
Willing Holding, Inc.
3 Centerview Drive
Greensboro, NC 27407

Re: Willing Holding, Inc.
Form 10
Filed February 3, 2009
File No. 000-53496

Dear Mr. Taylor:

We have completed our legal review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

Eric Envall
Staff Attorney

cc: Bruce C. Rosetto
Greenberg Traurig
5100 Town Center Circle, Suite 400
Boca Raton, FL 33486