



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

October 6, 2015

Mr. Scott Beck  
Chief Executive Officer  
Woodland Holdings Corporation  
13101 Preston Road, Suite 510  
Dallas, TX 75240

**Re: Woodland Holdings Corporation  
Amendment No. 1 to Registration Statement on Form 10  
Filed September 29, 2015  
File No. 000-55401**

Dear Mr. Beck:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. Unless otherwise noted, references in this letter to prior comments refer to our letter dated September 10, 2015.

As soon as possible, please respond to these comments by providing the requested information or advise us when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to these comments, we may have additional comments.

Item 1. Business, page 2

1. Regarding your response to prior comment 5, please provide a brief discussion of the significant terms of your agreement with S Squared LLC. Include the reason for entering into the agreement on the same date that you sold S Squared.

Item 2. Financial Information and Management's Discussion and Analysis of Financial Condition and Results of Operations

Off-Balance Sheet Arrangements, page 8

2. Please disclose the nature of the default, whether CWC continues to be in default, and any plans to cure the default.

Scott Beck  
Woodland Holdings Corporation  
October 6, 2015  
Page 2

Note 3. Discontinued Operations

T2 Communications, LLC, page F-9

3. We note that you have revised your financial statements in response to prior comment 11. Please tell us your consideration of identifying these revisions as a restatement due to a correction of an error. Refer to FASB ASC 250.

You may contact Ryan Rohn, Staff Accountant at (202) 551-3739 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Gabriel Eckstein, Staff Attorney, at (202) 551-3286 or, in his absence, the undersigned at (202) 551-3483 with any other questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Stephen Krikorian for

Katherine Wray  
Attorney-Advisor  
Office of Information  
Technologies and Services