

Mail Stop 4561

January 9, 2007

Terry Considine
29399 U.S. Hwy 19 North, Suite 320
Clearwater, FL 33761

**Re: American Land Lease
Form 10-K for Fiscal Year Ended December 31, 2005
Forms 10-Q for Fiscal Quarters Ended March 31, 2006 and June 30,
2006
File No. 001-09360**

Dear Mr. Considine:

We have reviewed your response letter dated December 12, 2006, and have the following additional comments.

Form 10-K

General

1. Your response has been submitted and signed by your counsel. Please provide us on a separate letter from you a statement from you acknowledging that:
 - The company is responsible for the adequacy and accuracy of the disclosures in the filings;
 - Staff comments or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
 - The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

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You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3414 if you have questions.

Sincerely,

Jorge Bonilla
Senior Staff Accountant