



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

January 5, 2011

Mr. Edward C. DeFeudis  
President and Chief Financial Officer  
WikiLoan, Inc.  
1093 Broxton Avenue, Suite 210  
Los Angeles, CA 90024

**Re:   WikiLoan, Inc.**  
**Form 10-K for Fiscal Year Ended January 31, 2010**  
**Filed May 17, 2010**  
**Form 10-Q for Fiscal Quarter Ended April 30, 2010**  
**Filed June 21, 2010**  
**Form 10-Q for Fiscal Quarter Ended July 31, 2010**  
**Filed September 13, 2010**  
**Form 10-Q for Fiscal Quarter Ended October 31, 2010**  
**Filed December 15, 2010**  
**File No. 033-26828**

Dear Mr. DeFeudis:

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

Sincerely,

Jennifer Thompson  
Branch Chief