



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2010

Mr. Scott Lieberman  
Chief Executive Officer  
International Development and Environmental Holdings  
1173A Second Avenue, Suite 327  
New York, NY 10065

**Re: International Development and Environmental Holdings  
Form 8-K  
Filed October 5, 2010  
File No. 000-54106**

Dear Mr. Lieberman:

We issued comments to you on the above captioned filing on November 1, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you will submit a supplemental response on EDGAR by December 31, 2010 addressing these outstanding comments.

If you do not respond to the outstanding comments by December 31, 2010, 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 filing 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>.

You may contact Dale Welcome at (202) 551-3865 or John Cash at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. You may contact Chambre Malone at (202) 551-3262 or, in her absence, me at (202) 551-3760 with any other questions.

Sincerely,

Pamela Long  
Assistant Director

Scott Lieberman  
International Development and Environmental Holdings  
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