

Mail Stop 4561

October 14, 2009

Thomas Kidrin
Chief Executive Officer
Worlds.Com, Inc.
11 Royal Road
Brookline, MA 02445

**Re: Worlds.Com, Inc.
Form 10-KSB for year ended December 31, 2007
Filed on April 3, 2008
Form 10-K/A for year ended December 31, 2008
Filed on October 7, 2009
File No. 000-24115**

Dear Mr. Kidrin:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief

cc: Via Facsimile: (212) 888-7776
Irving Rothstein
Feder, Kaszovitz, Isaacson, Weber, Skala, Bass & Rhine, LLP
Telephone: (212) 888-8200