



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

Mail Stop 4561

May 14, 2010

Thom Kidrin  
President  
Worlds.com Inc.  
11 Royal Road  
Brookline, MA 02445

**Re: Worlds.com Inc.  
Preliminary Revised Proxy Statement on Schedule 14A  
Filed May 7, 2010  
File No. 000-24115**

Dear Mr. Kidrin:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel