



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 16, 2010

Mr. Manuel D. Medina
Chairman, President and Chief Executive Officer
Terremark Worldwide, Inc.
2 South Biscayne Blvd., Suite 2900
Miami, FL 33131

RE: Terremark Worldwide, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed June 9, 2009, as amended July 29, 2009
Forms 10-Q for the Quarterly Periods Ended June 30, 2009 and
September 30, 2009
Filed August 11, 2009 and November 9, 2009
File No. 001-12475

Dear Mr. Medina:

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

Sincerely,

Larry Spigel
Assistant Director