

Mail Stop 3561

June 16, 2009

Mr. Rami S. Ramadan
President, Chief Executive Officer and Chief Financial Officer
Trans World Corporation
545 Fifth Avenue, Suite 940
New York, NY 10017

RE: Trans World Corporation
Form 10-K: For the Year Ended December 31, 2008
Form 8-K: Filed on May 12, 2009
File Number: 000-25244

Dear Mr. Ramadan:

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

Sincerely,

Lyn Shenk
Branch Chief