



DIVISION OF
CORPORATION FINANCE

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

November 18, 2010

Mr. Steve Johns
Chief Executive Officer
Interactive Systems Worldwide Inc.
3363 Corte del Cruce
Carlsbad, CA 92009

**Re: Interactive Systems Worldwide Inc.
Form 8-K
Filed September 17, 2010
File No. 000-21831**

Dear Mr. Johns:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jaime G. John
Staff Accountant