

Mail Stop 3561

January 16, 2008

Mr. Claude Couty  
Chief Financial Officer  
Heritage Worldwide, Inc.  
337 Avenue de Bruxelles  
La Seyne-Sur-Mer, France 83507

**Re: Heritage Worldwide, Inc.**  
**Form 10-KSB for Fiscal Year Ended June 30, 2005**  
**Filed November 23, 2005**  
**File No. 000-28277**

Dear Mr. Couty:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services