



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

October 24, 2007

Via Fax & U.S. Mail

Mr. Joey Schwartz  
Chief Financial Officer  
Environmental Solutions Worldwide, Inc.  
335 Connie Cr.  
Concord Ontario Canada L4K 5R2

**Re: Environmental Solutions Worldwide, Inc.  
Form 10-KSB for the year ended December 31, 2006  
File No. 000-30392**

Dear Mr. Schwartz:

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

Sincerely,

David R. Humphrey  
Branch Chief