

Mail Stop 4561

July 16, 2009

Mr. Kenneth W. Bell
Chief Executive Officer
Pacific Webworks, Inc.
230 West 400 South
Salt Lake City, Utah 84111

**Re: Pacific Webworks, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 31, 2008
File No. 000-26731**

Dear Mr. Bell:

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

Sincerely,

Patrick Gilmore
Accounting Branch Chief