



DIVISION OF
CORPORATION FINANCE

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

May 10, 2011

Via Facsimile

Mr. Kenneth W. Bell
Chief Executive Officer
Pacific WebWorks, Inc.
230 West 400 South, 1st Floor
Salt Lake City, Utah 84101

Re: Pacific WebWorks, Inc.
Item 4.01 Form 8-K filed February 2, 2011
Item 4.01 Form 8-K/A filed April 27, 2011
Item 4.01 Form 8-K/A filed April 29, 2011
File No. 000-26731

Dear Mr. Bell:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig Wilson

Craig Wilson
Senior Assistant Chief Accountant