

Mail Stop 4561

June 4, 2007

Sean Deson  
40 Wall Street, 58<sup>th</sup> Floor  
New York, NY 10005

**Re: Activeworlds Corp**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**File No. 001-15819**

Dear Mr. Deson:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant