



DIVISION OF
CORPORATION FINANCE

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

January 18, 2011

Mr. Bin Liu
Chief Financial Officer
Kingold Jewelry, Inc.
40 Wall St., 58th Floor
New York, NY 10005

**Re: ActiveWorlds Corp.
 Form 8-K
 Filed December 28, 2009
 File No. 1-15819**

Dear Mr. Liu:

We have completed our review of your filing and have no further comments as of October 20, 2010.

Sincerely,

Jennifer Thompson
Branch Chief