



DIVISION OF  
CORPORATION FINANCE

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

January 11, 2007

Via US Mail and Facsimile

Mr. Patrick J. Summers  
Chief Financial Officer  
AIMS Worldwide, Inc.  
10400 Eaton Place #450  
Fairfax, VA 22030

**Re: AIMS Worldwide, Inc.**  
**Form 10-KSB for the year ended December 31, 2004**  
**Form 10-KSB for the year ended December 31, 2005**  
**Commission File Number: 333-86711**

Dear Mr. Summers:

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

Sincerely,

David R. Humphrey  
Branch Chief