



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

March 26, 2009

Mr. Charles Seven
President and Chief Executive Officer
TransWorld Benefits International, Inc.
4675 MacArthur Court, Suite 550
Newport Beach, California 92660

**Re: TransWorld Benefits International, Inc.
Item 4.01 8-K Filed December 31, 2008
File No. 0-32673**

Dear Mr. Seven:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief