



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

Mail Stop 3720

September 26, 2007

Via U.S. Mail and Fax

Mr. Cris Neely
Chief Financial Officer
Tele Plus World, Corp.
6101 Blue Lagoon Drive
Suite 450
Miami, Florida 33126

**Re: Teleplus World, Corp.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 2, 2007**

**Form 10-KSB for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006**

File No. 0-49628

Dear Mr. Neely:

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

Sincerely,

/s/Larry Spigel
Assistant Director