

Mail Stop 4561

March 6, 2007

Mr. Joe Kin Foon Tai
President, CEO, and Director
Chineseworldnet.com Inc.
Appleby Spurling Hunter, Clifton House
P.O. Box 1350GT
Grand Cayman, Cayman Islands

Re: Chineseworldnet.com Inc.
Form 20-F/A for the year ended December 31, 2005
Filed December 22, 2006
File No. 000-33051

Dear Mr. Tai:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief

