

Mail Stop 4561

January 11, 2010

Joe Kin Foon Tai
President, Chief Executive Officer and Director
ChineseWorldNet.com Inc.
Appleby Spurling Hunter
Clifton House
P.O. Box 1350GT
Grand Cayman, Cayman Islands

**Re: ChineseWorldNet.com
Form 20-F For the Fiscal Year Ended December 31, 2008
Form 20-F/A For the Fiscal Year Ended December 31, 2008
File No. 000-33051**

Dear Mr. Tai:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief