

Mail Stop 3561

June 12, 2009

Via Facsimile and U.S. Mail

Mr. James C. Marvin  
Chief Financial Officer  
Marketing Worldwide Corporation  
2212 Grand Commerce Drive  
Howell, Michigan 48855

**Re: Marketing Worldwide Corporation  
Form 10-K for the year ended September 30, 2008  
File No. 0-50586**

Dear Mr. Marvin:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief