



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2011

Scott N. Beck  
Chief Executive Officer  
Cornerworld Corporation  
12404 Park Central Suite 400  
Dallas, TX

**Re: Cornerworld Corporation  
Form 10-K  
Filed August 13, 2010  
Schedule 14A  
File No. 333-128614**

Dear Mr. Beck:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for  
Larry Spigel  
Assistant Director