



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2021

Adam Laufer  
Chief Executive Officer  
Worldwide Strategies Inc.  
1961 NW 150 Avenue  
Suite 205  
PembrokePines, FL

**Re: Worldwide Strategies Inc.**  
**Registration Statement on Form 10-12G**  
**Filed June 21, 2021**  
**File No. 000-52362**

Dear Mr. Laufer:

Our initial review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations thereunder and the requirements of the form. More specifically, your financial statements do not meet the updating requirements of Rule 8-08 of Regulation S-X. Therefore, we will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

This registration statement will become effective on August 20, 2021. If the registration statement were to become effective in its present form, we would be required to consider what recommendation, if any, we should make to the Commission. We suggest that you consider filing a substantive amendment correcting the deficiencies or a request for withdrawal of the registration statement before it becomes effective.

Please contact Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Adam Laufer