



DIVISION OF
CORPORATION FINANCE

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

May 9, 2011

Mr. Gerry Shirren
Principal Financial Officer
E World Interactive, Inc.
2580 Anthem Village Drive
Henderson, Nevada, 89052

Re: E World Interactive, Inc.
Form 10-K for the Year Ended December 31, 2009
Filed April 13, 2010
Form 10-K/A for the Year Ended December 31, 2009
Filed September 23, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
Filed August 16, 2010
File No. 333-130707

Dear Mr. Shirren:

We have completed our review of the above-referenced filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief