



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 8, 2009

**via U.S. mail and facsimile**

Mr. Mamoru Saito, Chief Executive Officer  
Amiworld, Inc.  
60 E. 42<sup>nd</sup> Street, Suite 1225  
New York, NY 10165

**Re: Item 4.01 Form 8-K  
File No. 000-52742**

Dear Mr. Saito:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

If you have any questions, please direct them to Tracey McKoy, Staff Accountant at (202) 551-3772.

Sincerely,

Tracey McKoy  
Staff Accountant