



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2014

Via E-mail

Paul Giles  
Chief Executive Officer  
World Moto, Inc.  
131 Thailand Science Park INC-1 #214  
Phahonyothin Road  
Klong1, Klong Luang  
Pathumthani 12120 Thailand

**Re: World Moto, Inc.  
Amendment No. 4 to Registration Statement on Form S-1  
Filed on September 12, 2014  
File No. 333-195710**

Dear Mr. Giles:

We have reviewed your amended registration statement and have the following comment.

Item 16. Exhibits

1. Please file as an exhibit to the registration statement a complete copy of the articles of incorporation, as amended. Refer to Item 601(b)(3)(i) of Regulation S-K.

Please contact Ji Shin, Attorney-Adviser, at (202) 551-3579, or in her absence, me at (202) 551-3457 with any questions. If you thereafter require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via E-mail  
Mark C. Lee  
Greenberg Traurig, LLP