



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 27, 2017

Muhunthan Canagasoorayam  
Chief Executive Officer  
c/o Duo Software (Pvt.) Ltd.  
No. 403 Galle Road  
Colombo 03, Sri Lanka

**Re: Duo World, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed November 9, 2017**  
**File No. 000-55698**

Dear Mr. Canagasoorayam:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Please contact Ivan Griswold, Staff Attorney, at (202) 551-3853, with any questions. If you require further assistance, you may contact the undersigned at (202) 551-3483.

Sincerely,

/s/ Katherine Wray

Katherine Wray  
Attorney-Advisor  
Office of Information Technologies  
and Services