



DIVISION OF
CORPORATION FINANCE

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

March 16, 2011

Robert J. Higgins
Chairman and Chief Executive Officer
Trans World Entertainment Corporation
38 Corporate Circle
Albany, New York 12203

**Re: Trans World Entertainment Corporation
Form 10-K for Fiscal Year Ended January 30, 2010
Filed April 15, 2010
Definitive 14A
Filed May 19, 2010
Form 10-Q for Fiscal Period Ended May 1, 2010
Filed June 10, 2010
Form 10-Q for Fiscal Period Ended July 31, 2010
Filed September 9, 2010
Form 10-Q for Fiscal Period Ended October 31, 2010
Filed December 9, 2010
File No. 000-14818**

Dear Mr. Higgins:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Branch Chief