



DIVISION OF  
CORPORATION FINANCE

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

**Via Fax (212) 239-8422**

November 12, 2010

Craig Cody  
Chief Financial Officer  
Kiwibox.com, Inc.  
330 W. 38<sup>th</sup> Street, #1602  
New York, New York 10018

**Re:   Kiwibox.com, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed on March 31, 2010**  
**File No. 000-32485**

Dear Mr. Cody:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief