



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 22, 2008

Mr. Charles J. Mallon
Executive Vice President and Chief Financial Officer
New Horizons Worldwide, Inc.
1 West Elm Street, Suite 125
Conshohocken, PA 19428

RE: New Horizons Worldwide, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 28, 2008

Form 10-Q for the fiscal quarters ended June 30, 2008
File No. 0-17840

Dear Mr. Mallon:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel,
Assistant Director