



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 5, 2008

**Via U.S. Mail and Fax 305-856-8190**

Mr. Manuel D. Medina  
President and Chief Executive Officer  
Terremark Worldwide, Inc.  
2601 S. Bayshore Drive  
Miami, Florida 33133

**RE: Terremark Worldwide, Inc.  
Form 10-K for Fiscal Year Ended March 31, 2007  
Filed June 15, 2007  
File No. 001-12475**

Dear Mr. Medina:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director