

Mail Stop 3561

June 16, 2009

Mr. Rami S. Ramadan  
President, Chief Executive Officer and Chief Financial Officer  
Trans World Corporation  
545 Fifth Avenue, Suite 940  
New York, NY 10017

**RE: Trans World Corporation**  
**Form 10-K: For the Year Ended December 31, 2008**  
**Form 8-K: Filed on May 12, 2009**  
**File Number: 000-25244**

Dear Mr. Ramadan:

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

Sincerely,

Lyn Shenk  
Branch Chief