



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

November 17, 2009

Mr. Baldwin Yung  
Chief Executive and Chief Financial Officer  
Unilava Corp  
353 Sacramento Street, Suite 1500  
San Francisco, California 94111

**Re: IWI Holding Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed June 13, 2006**  
**Forms 20-F/A for Fiscal Year Ended December 31, 2005**  
**Filed October 18, 2006, January 9, 2008 and January 23, 2008**  
**Form 20-F for Fiscal Year Ended December 31, 2006**  
**Filed July 11, 2007**  
**Forms 20-F/A for Fiscal Year Ended December 31, 2006**  
**Filed March 4, 2008 and October 7, 2009**  
**File No. 0-25108**

Dear Mr. Yung:

We have completed our review of your Forms 20-F and related filings and have no further comments at this time.

Sincerely,

William H. Thompson  
Branch Chief