

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

February 24, 2012

Via E-mail
Thomas Kidrin, President
Worlds Online Inc.
11 Royal Road
Brookline, MA 02445

Re: Worlds Online Inc.

Amendment No. 4 to Form 10-12G

Filed February 13, 2012 File No. 000-54433

Dear Mr. Kidrin:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Barbara C. Jacobs for

Maryse Mills-Apenteng Special Counsel

Via E-mail
Irving Rothstein
Feder Kaszovitz LLP