

# SECURITIES AND EXCHANGE COMMISSION

## FORM NSAR-B

Annual report for management companies filed on Form N-SAR

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### FILER

#### **WorldCommodity Funds, Inc.**

CIK: **1336218** | IRS No.: **203974259** | State of Incorp.: **MD** | Fiscal Year End: **0930**  
Type: **NSAR-B** | Act: **40** | File No.: **811-21802** | Film No.: **071296649**

#### Mailing Address

6075 ROSWELL ROAD, SUITE  
450  
ATLANTA GA 30328

#### Business Address

6075 ROSWELL ROAD, SUITE  
450  
ATLANTA GA 30328  
404-437-7420

PAGE 1  
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000 E000000 NF  
000 F000000 Y  
000 G000000 N  
000 H000000 N  
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013 A00AA01 BRIGGS, BUNTING & DOUGHERTY, LLP

PAGE 2

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PAGE 6

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PAGE 8

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SIGNATURE GREGORY B GETTS

TITLE TRANSFER AGENT

# REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

**To the Shareholders of WorldCommodity Fund  
and the Board of Directors of WorldCommodity Funds, Inc.**

In planning and performing our audit of the financial statements of the WorldCommodity Fund, a series of shares of WorldCommodity Funds, Inc., as of and for the period ended September 30, 2007, in accordance with the standards of the Public Company Accounting Oversight Board (United States), we considered its internal control over financial reporting, including control activities for safeguarding securities, as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and to comply with the requirements of Form N-SAR, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we express no such opinion.

The management of WorldCommodity Fund is responsible for establishing and maintaining effective internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls. A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America. Such internal control includes policies and procedures that provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of a company's assets that could have a material effect on the financial statements.

Because of inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of the company's financial reporting. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.

Our consideration of the Fund's internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily disclose all deficiencies in internal control that might be significant deficiencies or material weaknesses under standards established by the Public Company Accounting Oversight Board (United States). However, we noted no deficiencies in the internal control over financial reporting and its operations, including controls for safeguarding securities that we consider to be material weaknesses, as defined above, as of September 30, 2007.

This report is intended solely for the information and use of management and the Board of Directors of WorldCommodity Funds, Inc., and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

*Briggs, Bunting & Dougherty, LLP*

**BRIGGS, BUNTING & DOUGHERTY, LLP**

**Philadelphia, Pennsylvania  
November 29, 2007**