



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2011

Via Facsimile

Mr. Robert Baskind  
Chief Executive Officer  
Tilden Associates, Inc.  
300 Hempstead Turnpike  
West Hempstead, NY 11552

**Re: Tilden Associates, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed April 15, 2010**  
**Form 10-K/A Am.1 for the Fiscal Year Ended December 31, 2009**  
**Filed January 6, 2011**  
**Form 10-K/A Am.2 for the Fiscal Year Ended December 31, 2009**  
**Filed March 23, 2011**  
**File No. 000-30754**

Dear Mr. Baskind:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Accounting Branch Chief