



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

October 3, 2007

Via Facsimile

Pascal Desroches  
Senior Vice President and Deputy Controller  
Time Warner Inc.  
One Time Warner Center  
New York, NY 10019-8016

**RE: Time Warner Inc.  
Form 10-K: For the Year Ended December 31, 2006  
File Number: 001-15062**

Dear Mr. Desroches:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief