



DIVISION OF
CORPORATION FINANCE

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

July 15, 2010

John K. Martin, Jr.
Chief Financial Officer
Time Warner Inc.
One Time Warner Center
New York, NY 10019-8016

**Re: Time Warner Inc.
Form 10-K: For the Fiscal Year Ended December 31, 2009
Filed on February 19, 2010
File No. 001-15062
Definitive Proxy Statement
Filed on April 6, 2010**

Dear Mr. Martin:

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

Sincerely,

Lyn Shenk
Branch Chief