



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Len Amato, CEO and Chairman of the Board  
Today's Alternative Energy Corporation  
857 Post Rd., Suite 397  
Fairfield, CT 06824

**Re: Today's Alternative Energy Corporation  
Form 8-K  
Filed January 7, 2011  
File No. 1-32044**

Dear Mr. Amato:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

You may contact me at (202) 551-3732 with any questions.

Sincerely,

Melinda Hooker  
Staff Accountant