



DIVISION OF
CORPORATION FINANCE

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

September 18, 2012

Albertus Hendrik van Leiden, President
Today's Alternative Energy Corporation
191 Post Road West
Westport, CT 06880

Re: Today's Alternative Energy Corporation
Form 8-K
Filed September 11, 2012
Form 8-K/A
Filed September 14, 2012
File No. 1-32044

Dear Mr. van Leiden:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mindy Hooker

Mindy Hooker
Staff Accountant