



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 4, 2009

Mr. Philip La Puma  
Chief Financial Officer  
Time Associates, Inc.  
1580 N. Batavia #2  
Orange, CA 92867

RE: **Time Associates, Inc.**  
**Form 10-KSB for the year ended June 30, 2008**  
**Filed October 14, 2008**  
**File No. 333-59114**

Dear Mr. La Puma:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spigel  
Assistant Director