

September 13, 2010

Mark E. Crone, President
Matter of Time I Co.
101 Montgomery Street, Suite 1950
San Francisco, California 94104

**RE: Matter of Time I Co.
Form 10
File No. 0-54049**

Dear Mr. Crone:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director