



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2010

Scot A. Scheer  
President  
Big Time Acquisition, Inc.  
780 Reservoir Avenue, #123  
Cranston, RI 02910

**Re: Big Time Acquisition, Inc.**  
**Form 10-12G**  
**Filed October 15, 2010**  
**File No. 000-54159**

Dear Mr. Scheer:

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

Sincerely,

Max A. Webb  
Assistant Director