

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

Mail Stop 3720

December 22, 2017

David Vincent Chief Executive Officer Titan Computer Services, Inc. 515 East Las Olas Blvd, Suite 120 Fort Lauderdale, FL 33301

Re: Titan Computer Services, Inc.

**Preliminary Proxy Statement on Schedule 14A** 

Filed October 13, 2017 File No. 000-55639

Dear Mr. Vincent:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications