



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2019

Jeffrey Thompson  
Chief Executive Officer  
TimefireVR, Inc.  
1607 Ponce de Leon Ave, Suite 407  
San Juan, PR 00909

**Re: TimefireVR, Inc.**  
**Preliminary Information Statment on Schedule 14C**  
**Filed May 24, 2019**  
**File No. 000-31587**

Dear Mr. Thompson:

We have reviewed your June 13, 2019 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to the comment in our June 7, 2019 letter.

Preliminary Information Statement on Schedule 14C

General

1. We note your response to our prior comment regarding the applicability of Note A of Schedule 14A. Please revise to provide a description of the business acquired and limited financial information, including revenues, net income (loss), assets, and liabilities.

Jeffrey Thompson  
TimefireVR, Inc.  
June 25, 2019  
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You may contact Matthew Derby, Staff Attorney, at (202) 551-3334 or Edwin Kim, Attorney-Advisor, at (202) 551-3297 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Joe Lexague, Esq.