



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

DIVISION OF  
CORPORATION FINANCE

July 2, 2019

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

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

Dear Mr. Thompson:

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,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Michael Harris, Esq.