



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 12, 2017

Susana D'Emic  
Executive Vice President and Chief Financial Officer  
Time Inc.  
225 Liberty Street  
New York NY 10281

**Re: Time Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 27, 2017  
File No. 001-36218**

Dear Ms. D'Emic:

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/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure