

Mail Stop 4561

July 21, 2008

Mark DeFoor, President and CEO  
Title Starts Online, Inc.  
7007 College Boulevard, Suite 270  
Overland Park, KS 66211

**Re: Title Starts Online, Inc.  
Second Amended Registration Statement on Form S-1  
Filed July 1, 2008  
File No. 333-149036**

Dear Mr. DeFoor:

We have reviewed the above-captioned filing and your responses to our letter dated June 3, 2008, and have the following comments.

General

1. We note your response to our prior comment 1 in which asked you to consider how your ability to extend the offering was consistent with Rule 10b-9 of the Securities Exchange Act of 1934. In revising your registration statement to provide that the offering period will expire on September 30, 2008, it does not appear that you made a necessary conforming change to the outside front cover page of the prospectus, which states that the offering period will “continue, unless extended or terminated, until 5:00 P.M. Local Time on September 30, 2008.” Please revise your disclosure so that it is consistent with the terms of your offering.

Description of Business, page 18

2. We note your response to our prior comment 10 in which we asked you to clearly describe the stage of development of your products and applications. Please expand your disclosure to discuss when you expect to begin marketing products or services that would be capable of generating revenues.

Management’s Discussion and Analysis or Plan of Operation, page 21

Liquidity and Capital Resources, page 21

3. We note your response to our prior comment 12 in which we asked you to expand this section to disclose your viable plan to eliminate the uncertainty as to whether you will be able to continue as a going concern. As we initially requested, please state the current rate at which you are using capital in operations and indicate whether the rate at which cash has been used in operations in the recent periods is consistent with your expectations regarding capital requirements during the next 12 months. Explain any known future trend or any known events that will cause your future capital requirements to vary from historical ones.

Certain Relationships and Related Party Transactions, page 22

4. We note your response to our prior comment 13 in which we asked you to expand your disclosure regarding a potential loan from Mr. DeFoor. Your revised disclosure indicates that Mr. DeFoor has made a “firm commitment to loan up to \$25,000 . . . as needed to aid development and start-up . . . if a critical need arises for the expenditure of funds prior to Closing.” Expand your disclosure to discuss whether it is possible that Mr. DeFoor will not extend you the loan, any potential conditions to the loan, whether the amount of the possible loan may increase or decrease, and whether your failure to obtain the loan could impact your ability to continue as a going concern. In addition, please clarify what you mean by the term “firm commitment.” If there is a written agreement evidencing this commitment, please file the agreement as an exhibit, or explain why you believe Item 601(b)(10) of Regulation S-K does not require you to do so. If there is no written agreement evidencing this commitment, revise your disclosure to address possible enforceability issues under applicable state law.

Financial Statements, page 25

5. We note your statement that you have incorporated your financial statements by reference to your first amended registration statement on Form S-1/A filed on May 5, 2008. You do not appear eligible to incorporate this information by reference. See General Instruction VII to Form S-1. Please include your financial statements in your third amended registration statement.

\* \* \* \* \*

As appropriate, please amend your filing in response to these comments. Each responsive amendment should also include a marked copy of the amended filing that conforms with the provisions of Rule 310 of Regulation S-T. Marked copies such as those in HTML format that show changes within paragraphs help us to expedite our review. Please furnish a cover letter with your amendments that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendments and responses to our comments.

Mark DeFoor  
Title Starts Online, Inc.  
July 21, 2008  
Page 3

If you have any questions regarding these comments, please contact Evan S. Jacobson at (202) 551-3428. If you require further assistance you may contact me at (202) 551-3462. If you thereafter require further assistance, you may contact the Assistant Director, Barbara C. Jacobs, at (202) 551-3735.

Sincerely,

Mark P. Shuman  
Branch Chief – Legal

cc: Via Facsimile (312) 454-0261  
Bartly J. Loethen, Esq.