



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

DIVISION OF  
CORPORATION FINANCE

November 24, 2010

Lawrence Schaffer  
Chief Financial Officer  
Case Financial, Inc.  
7668 El Camino Real, Suite 104-106  
Carlsbad, CA 92009

**Re: Case Financial, Inc.  
Item 4.01 Form 8-K  
Filed October 7, 2010  
Amendment No. 1 to Item 4.01 Form 8-K  
Filed November 9, 2010  
File No. 0-27757**

Dear Mr. Schaffer:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

William H. Thompson  
Accounting Branch Chief