



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