



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

January 13, 2011

Michael Schaffer
Chief Executive Officer
Case Financial, Inc.
7668 El Camino Real, Ste.104-106
Carlsbad, CA 92009

Re: Case Financial, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed January 13, 2010
Form 10-Q for the Quarterly Period Ended December 31, 2009
Filed February 22, 2010
Form 10-Q for the Quarterly Period Ended March 31, 2010
Filed May 24, 2010
Form 10-Q Am. 2 for the Quarterly Period Ended June 30, 2010
Filed September 15, 2010
File No. 000-27757

Dear Mr. Schaffer:

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

Sincerely,
/s/Andrew Mew
Accounting Branch Chief