



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

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

May 6, 2010

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**  
**File No. 000-27757**

Dear Mr. Schaffer:

We issued comments to you on the above captioned filing on February 12, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 20, 2010, to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 20, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Michael Schaffer  
Case Financial, Inc.  
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Please contact Scott Stringer at 202-551-3272 or me at (202) 551-3377 if you have any questions.

Sincerely,  
/s/ Andrew Mew  
Andrew Mew  
Accounting Branch Chief