



DIVISION OF  
CORPORATION FINANCE

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

September 13, 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**  
**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**  
**File No. 000-27757**

Dear Mr. Schaffer:

We issued comments to you on the above captioned filings on July 7, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by September 27, 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 September 27, 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 filings, 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>.

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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  
Accounting Branch Chief