

Mail Stop 4561

October 13, 2006

Mr. Heath B. Clarke
Chairman, Chief Executive Officer, and Director
Interchange Corporation
One Technology Drive
Building G
Irvine, CA 92618

**Re: Interchange Corporation
Form 10-KSB for the year ended December 31, 2005
Filed March 22, 2006
File No. 000-50989**

Dear Mr. Clarke:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief