



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

DIVISION OF
CORPORATION FINANCE

Jason Hanson
President
Search By Headlines.com Corp.
1200 Beaufort Road
North Vancouver, British Columbia
Canada, V7G 1R7

Re: Search By Headlines.com Corp.
Form 10-K for the Year Ended July 31, 2010
Filed October 28, 2010
File No. 000-52381

Dear Mr. Hanson:

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

Sincerely,

John Stickel
Attorney-Advisor