



DIVISION OF
CORPORATION FINANCE

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

March 23, 2011

Sent via U.S. mail and facsimile to (800) 836-0714

Mr. Bruce Berman
Chief Executive Officer
Prepaid Card Holdings, Inc.
18500 Von Karman, Suite 530
Irvine, CA 92612

**Re: Prepaid Card Holdings, Inc.
Item 4.01 Form 8-K
Filed January 31, 2011
File No. 000-53270**

Dear Mr. Berman:

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

Sincerely,

Brittany Ebbertt
Staff Accountant