

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

Via U.S. Mail and Facsimile (480/347-4203 and 866/536-4044)

April 6, 2011

Jeffrey I. Rassas Chief Executive Officer YouChange Holdings Corp. 7154 East Stetson Drive, Suite 330 Scottsdale, Arizona 85251

Re: YouChange Holdings Corp.

Current Report on Form 8-K

Filed February 28, 2011

Form 10-K for the Fiscal Year Ended June 30, 2010

Filed October 13, 2010

Form 10-Q for the Quarter Ended December 31, 2010

Filed March 8, 2011

Form 10-Q for the Quarter Ended September 30, 2010

Filed November 15, 2010

File No. 333-152959

Dear Mr. Rassas:

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

Sincerely,

Pamela Long Assistant Director