



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

April 22, 2008

Via U.S. Mail

Mr. George DeCourcy
Chief Financial Officer
X-Change Corporation
710 Century Parkway
Allen, TX 75013

**Re: X-Change Corporation
Item 4.02 Form 8-K
Filed April 9, 2008
File No. 002-41703**

Dear Mr. DeCourcy:

We have completed our review of your Item 4.02 Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director