



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

March 3, 2017

Edward C. DeFeudis
Source Financial, Inc.
604 Arizona Avenue
Santa Monica, CA 90401

**Re: Source Financial, Inc.
Preliminary Information Statement Filed on Schedule 14C
Filed February 2, 2017
File No. 000-55122**

Dear Mr. DeFeudis:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Christian Windsor

Christian Windsor
Special Counsel
Office of Financial Services