



DIVISION OF
CORPORATION FINANCE

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

August 6, 2014

Via E-mail

Wais Asefi

President and Chief Executive Officer

Textmunication Holdings, Inc.

1940 Contra Costa Boulevard

Pleasant Hill, CA 94523

**Re: Textmunication Holdings, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed July 17, 2014
File No. 333-196598**

Dear Mr. Asefi:

We have reviewed your amended registration statement and response and have the following comments. Unless otherwise noted, where we reference prior comments we are referring to our letter dated July 3, 2014.

General

1. The Tandy representations provided in your letter dated July 16, 2014 do not conform to the language in our prior comment letter. Please provide conforming Tandy representations with your next amendment.

Risk Factors

Risks Related to Our Financial Condition

"If we do not obtain additional financing....," page 3

2. We note your revised disclosure in response to prior comment 9 indicating that as of March 31, 2014 you had cash on hand of \$2,394, your monthly burn rate is \$18,000 and you expect to be able to fund operations for six months with your currently available capital resources. Please clarify how you expect to be able to fund operations for six months with a monthly burn rate of \$18,000 and cash on hand of \$2,394. Additionally, please address the following:
 - Clarify which small loans you are referring to in this risk factor;
 - Tell us whether the monthly burn rate of \$18,000 represents a significant increase in your historical business activities and, if so, please explain; and

- Update your prospectus to disclose your cash on hand as of the most recent practicable date.

Recent Sales of Unregistered Securities, page 34

3. Your revised disclosure in response to prior comment 20 does not address fully the requirements of Item 701 of Regulation S-K. Please review Item 701 and revise as necessary to address the following concerns:
 - You state generally that the securities issuances were made in reliance on “one or more of the following exemptions....” Please revise to specify, for each separate transaction, the exemption from registration claimed and briefly state the facts relied upon to make the exemption available. See Item 701(d) of Regulation S-K.
 - You have identified the purchasers in some, but not all, of the transactions. For each transaction, please revise to name the persons, or identify the class of persons, to whom each issuance of securities was sold. See Item 701(b) of Regulation S-K.
 - You state in the initial paragraph that “all amounts have been adjusted to reflect a 5 for 1 reverse split.” You also state that some issuances reflect “pre-split” amounts. Please revise to reconcile this discrepancy.
 - Please confirm that you have disclosed all securities sold within the past three years which were not registered under the Securities Act. For example, it appears that you should discuss any convertible note that was issued within this timeframe. See Instruction 1 to Item 701 of Regulation S-K.

Exhibit 5.1

4. We note with respect to the secondary offering that the legality opinion covers a total of 21,099,305 shares of common stock. We also note that your registration covers 22,349,305 shares of common stock for resale. Please revise as necessary to reconcile this discrepancy or advise.
5. The opinion does not appear to address the 750,000 resale shares that are currently issued and outstanding. Please provide a revised opinion that opines on these shares or advise. For additional guidance, see Section II.B.2.h of our Staff Legal Bulletin No. 19.

Exhibit 23.1

6. We note that the auditor’s consent is dated June 6, 2014. Please revise to include a currently dated consent.

Wais Asefi
Textmunication Holdings, Inc.
August 6, 2014
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You may contact David Edgar, Staff Accountant, at (202) 551-3459 or Patrick Gilmore, Accounting Branch Chief, at (202) 551-3406 if you have questions regarding comments on the financial statements and related matters. Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or me at (202) 551-3457 with any other questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel

cc: Via E-mail
Scott Doney, Esq.
Cane Clark LLP