



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 18, 2008

Mr. Michael L. Sheriff  
President, Chief Executive Officer, and  
Chairman  
The X-Change Corporation  
710 Century Parkway  
Allen, TX 75013

**RE: The X-Change Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2006  
Form 10-QSB for Fiscal Quarters Ended March 31, 2007, June 30, 2006  
and September 30, 2007  
File No. 002-41703**

Dear Mr. Sheriff:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director