



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 Spirgel  
Assistant Director