

UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION

June 29, 2009

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In the Matter of :

Singer Financial Corp. :  
1708 Locust Street :  
Philadelphia, PA 19103 :

File No(s): 24-10211 :  
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**ORDER DECLARING THE  
OFFERING STATEMENT  
QUALIFIED PURSUANT TO  
REGULATION A UNDER  
SECTION 3(b) OF THE  
SECURITIES ACT, AS  
AMENDED**

Singer Financial Corp. requests that its offering statement referred to in the above caption be qualified pursuant to Regulation A under Section 3(b) of the Securities Act.

In view of the request, it is ORDERED that the said offering statement is hereby declared qualified on June 29, 2009.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.



Elizabeth M. Murphy  
Secretary