

Mail Stop 3561

March 26, 2009

Via Facsimile and U.S. Mail

Mr. Michael A. Klinicki  
Chief Executive Officer and Chief Financial Officer  
CIENEGA CREEK HOLDINGS, INC.  
9181 S. Antler Crest Drive  
Vail, Arizona 85641

**Re: Cienega Creek Holdings, Inc.  
Form 10-KSB for the year ended March 31, 2008  
File No. 0-53364**

Dear Mr. Klinicki:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief