



DIVISION OF
CORPORATION FINANCE

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

Stop 3561

September 11, 2009

Via U.S. Mail and Facsimile

Mr. Michael A. Klinicki
President
CIENEGA CREEK HOLDINGS, INC.
9181 S. Antler Crest Drive
Vail, Arizona 85641

**Re: Cienega Creek Holdings, Inc.
Item 4.01 Form 8-K, filed August 11, 2009
File No. 0-53364**

Dear Mr. Klinicki:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant