

October 16, 2009

Mail Stop 3561

Daniel Mirman  
Treasurer  
Swinging Pig Productions, Inc.  
18 W. 21<sup>st</sup> Street, 5<sup>th</sup> Floor  
New York, NY 10010

**RE: Swinging Pig Productions, Inc.**  
**File No. 000-52979**  
**Form 8-K: Filed August 13, 2009**

Dear Mr. Mirman:

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

Sincerely,

Patrick Kuhn  
Staff Accountant