



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

April 20, 2009

Mr. Kelly T. Hickel  
Chairman and Chief Executive Officer  
Spring Creek Capital Corp.  
409 Brevard Avenue, Suite 7  
Cocoa, Florida 32923

**Re: Spring Creek Capital Corp.  
Item 4.01 Form 8-K  
Filed March 9, 2009  
File No. 000-53339**

Dear Mr. Hickel:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief