



DIVISION OF
CORPORATION FINANCE

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

October 11, 2012

Via Email

Mr. Jan E. Chason
Chief Financial Officer
Spring Creek Healthcare Systems Inc.
4400 Route 9 South, Suite 1000
Freehold, NJ 07728

**Re: Spring Creek Healthcare Systems Inc.
File No. 000-53339
Change in Certifying Accountant**

Dear Mr. Chason:

We have received a letter dated August 6, 2012 from Rosenberg Rich Baker Berman & Company indicating their relationship with you has ceased. Under Rule 13a-1 of Regulation 13A, you are required to file current reports on Form 8-K. As further outlined in General Instruction B to Form 8-K, you are required to report a resignation of auditors within four business days of the date of occurrence, including the disclosures specified in Item 4.01(a) of Form 8-K. Please comply with your reporting obligations.

You may contact me at (202) 551-3650 if you have questions regarding our comments above.

Sincerely,

/s/Craig Arakawa

Craig Arakawa
Staff Accountant