



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 8, 2009

Via U.S. Mail

Mr. Paul Garcia
President, Secretary and Treasurer
Anasazi Capital Corp.
18101 Von Karmen Avenue, Suite 330
Irvine, CA 92612

**Re: Anasazi Capital Corp.
Form 8-K/A Filed September 3, 2009
File No. 000-52202**

Dear Mr. Garcia:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief

CC: via facsimile
Law Offices of Michael H. Hoffman, P.A.
Attn: Michael H. Hoffman, Esq.
Fax: (509) 562-3211