



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