



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2014

Via E-mail

Mr. Brian Pappas  
Chief Executive Officer  
Creative Learning Corporation  
701 Market Street, Suite 113  
St. Augustine, FL 32095

**Re: Creative Learning Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2013  
Filed January 14, 2014  
Form 10-Q for the Quarter Ended December 31, 2013  
Filed February 13, 2014  
File No. 000-52883**

Dear Mr. Pappas:

We issued comments to you on the above captioned filings on April 28, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by June 11, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Joseph M. Kempf, Senior Staff Accountant, at (202) 551-3352 or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director