

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

DIVISION OF CORPORATION FINANCE

January 5, 2017

<u>Via E-mail</u> Mr. Dennis J. Block Greenberg Traurig, LLP 200 Park Avenue New York, NY 10166

> Re: Creative Learning Corporation Preliminary Revised Proxy Statement on Schedule 14A Filed January 3, 2017 File No. 000-52883

Dear Mr. Block:

We have reviewed the filing above and have the following comments.

Summary Compensation Table, page 14

1. Please revise footnote three to clarify the components of all other compensation received by each of the named executive officers.

Certain Relationships and Related Party Transactions, page 15

2. Please disclose the information required by Item 404(b) of Regulation S-K. Refer to Item 7(b) of Schedule 14A.

Please contact me at (202) 551-3589 if you have any questions regarding our comments.

Sincerely,

/s/ Tiffany Piland Posil

Tiffany Piland Posil Special Counsel Office of Mergers and Acquisitions