



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

November 23, 2009

Mr. Mitch Powers  
Chief Executive Officer and President  
Coyote Hills Golf, Inc.  
711 North 81st Place  
Mesa, Arizona 85207

**Re: Coyote Hills Golf, Inc.  
Item 4.01 Form 8-K  
Filed July 24, 2009  
File No. 333-145088**

Dear Mr. Powers:

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

Sincerely,

Ta Tanisha Meadows  
Staff Accountant