



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

Mail Stop 3720

December 2, 2009

Daniel W. Rumsey
Chief Executive Officer and Chief Financial Officer
Azzurra Holding Corporation
6080 Centre Drive, Suite 600
Los Angeles, CA 90045

Re: Azzurra Holding Corporation
Form 10-K/A for the Fiscal Year Ended December 31, 2008
Forms 10-Q/A for the Fiscal Quarters Ended March 31, 2009 and June 30, 2009
Filed November 27, 2009
File No. 0-25356

Dear Mr. Rumsey:

We have completed our review of your filing and have no further comments at this time.

Sincerely,
/s

Larry Spigel
Assistant Director