

Mail Stop 3561

April 15, 2009

Via U.S. Mail and Facsimile

Mark Kurtz
Chief Financial Officer
Hights Cross Communications, Inc.
10 New King Street, Suite 102
White Plains, NY 10604

RE: **Hights Cross Communications, Inc.**
 Form 10-K for the fiscal year ended December 31, 2007
 Form 10-Q for the quarterly period ended June 30, 2008
 Form 10-Q for the quarterly period ended September 30, 2008

 File No. 333-109381

Dear Mr. Kurtz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Mark Kurtz, Chief Financial Officer
(914)289-9481

Mark Kurtz
Hights Cross Communications, Inc.
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