

Mail Stop 3561

July 24, 2009

Mr. Mark Kurtz, Chief Financial Officer
Hights Cross Communications, Inc.
10 New King Street
White Plains, New York 10604

Re: Hights Cross Communications, Inc.
Item 4.01 Form 8-K
Filed July 17, 2009
Item 4.01 8-K/A
Filed July 24, 2009
File No. 333-109381

Dear Mr. Kurtz:

We have completed our review of your Item 4.01 Form 8-K and Item 4.01 Form 8-K/A and do not, at this time, have any further comments.

Sincerely,

Heather Clark
Staff Accountant