

Mail Stop 3561

April 21, 2009

Philip A. Baratelli,
Chief Financial Officer
Highlands Acquisition Corp.
One Paragon Drive, Suite 125
Montvale, New Jersey 07645

**RE: Highlands Acquisition Corp.
Form 10-K FYE 12/31/08
Filed March 12, 2009
File No. 1-33681**

Dear Mr. Baratelli:

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

Sincerely,

John Reynolds,
Assistant Director