



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

December 9, 2009

Mr. Menachem M. Schneerson
Chief Executive Officer
Watchtower, Inc.
100 Henry Street
Brooklyn, New York 11201

Re: Watchtower, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 30, 2009
Form 10-K/A for the year ended December 31, 2008
Filed April 1, 2009
Form 10-Q for the fiscal quarter ended June 30, 2009
Filed August 14, 2009
File No. 0-52783

Dear Mr. Schneerson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jennifer Thompson
Accounting Branch Chief