



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2011

Mr. Wright Thurston  
Chief Executive Officer  
Highland Business Services, Inc.  
201 Avenida Fabricante, Suite 100  
San Clemente, California 92672

**Re: Highland Business Services, Inc.**  
**Item 4.01 Form 8-K**  
**Filed May 3, 2011**  
**Item 4.01 8-K/A**  
**Filed May 11, 2011**  
**File No. 001-34642**

Dear Mr. Thurston:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Laura Veator  
Staff Accountant