

October 8, 2008

Mail Stop 3561

James M. Cassidy, President  
Hightower Acquisition Corporation  
1504 R Street, N.W.  
Washington, D.C. 20009

**Re: Hightower Acquisition Corporation  
Form 10  
File No. 0-53258**

Dear Mr. Cassidy:

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

John D. Reynolds  
Assistant Director

cc: Lee Cassidy  
fax: (202) 745-1920