



DIVISION OF
CORPORATION FINANCE

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

December 29, 2010

Mr. Anthony Lombardo
President and Chief Executive Officer
HighLight Networks, Inc.
215 South Riverside Dr., Suite 12
Cocoa, FL 32922

Re: HighLight Networks, Inc.
Form 10-K for the fiscal year ended June 30, 2010, as amended
Filed October 18, 2010 and December 20, 2010

Form 10-Q for the quarterly period ended September 30, 2010
File No. 333-153575

Dear Mr. Lombardo:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel
Assistant Director