



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

March 31, 2016

Via E-Mail

James Cassidy, Esq.  
President  
Burney Hill Acquisition Corp, et al.  
215 Apolena Avenue  
Newport Beach, CA 92662

**Re: Burney Hill Acquisition Corp  
Registration Statement on Form 10-12(g)  
Filed January 7, 2016  
File No. 000-55559**

**Cabot Hill Acquisition Corp  
File No. 000-55560**

**Event Hill Acquisition Corp  
File No. 000-55562**

**Franklin Hill Acquisition Corp  
File No. 000-55561**

**Grant Hill Acquisition Corp  
File No. 000-55564**

**Jackson Hill Acquisition Corp  
File No. 000-55563**

**Lincoln Hill Acquisition Corp  
File No. 000-55565**

**Perry Hill Acquisition Corp  
File No. 000-55566**

**Scott Hill Acquisition Corp  
File No. 000-55567**

**Sherman Hill Acquisition Corp  
File No. 000-55568**

James Cassidy, Esq.  
Burney Hill Acquisition Corp, et al  
March 31, 2016  
Page 2

Dear Mr. Cassidy:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig E. Slivka, for

Pam A. Long  
Assistant Director  
Office of Manufacturing and Construction