

Mail Stop 4561

January 8, 2008

Mr. Jeffrey K. Ellis  
Vice President and Chief Financial Officer of  
Westrec Investors, Inc., the Corporate General  
Partner of Tower Park Marina Investors, L.P.  
16633 Ventura Boulevard, 6<sup>th</sup> Floor  
Encino, CA 91436

**Re: Tower Park Marina Investors, L.P.**  
**Form 10-KSB for the year ended December 31, 2006**  
**Forms 10-QSB for the quarters ended March 31, 2007, June 30, 2007,**  
**and September 30, 2007**  
**File No. 0-17672**

Dear Mr. Ellis:

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

Sincerely,

Daniel L. Gordon  
Branch Chief