

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

June 17, 2011

Via Facsimile
Jeremy R. Mork
President
Summer Highlands Limited
4519 Admiralty Way, Suite A
Marina del Rey, California 90292

Re: Summer Highlands Limited Form 10-12G and Related Filings Filed August 30, 2010 File No. 000-54102

Dear Mr. Mork:

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/ Mary Beth Breslin for

Amanda Ravitz
Assistant Director

cc (via facsimile): Jehu Hand — Hand & Hand PC