



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 30, 2008

Brook W. Lang  
Chief Executive Officer  
North Coast Partners, Inc.  
909 Logan Street, Suite 7J  
Denver, Colorado 80203

**Re: North Coast Partners, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 16, 2008**  
**File No. 000-29397**

Dear Mr. Lang:

The Division of Corporation Finance has completed its review of your Preliminary Proxy Statement on Schedule 14A and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director