

Mail Stop 4561

July 18, 2008

James Wang, CFO, Secretary and Director
Northport Capital Inc.
601 Union Street, Suite #4200
Seattle, WA 98101

**Re: Northport Capital Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed July 16, 2008
File No. 000-52728**

Dear Mr. Wang:

We have completed our review of your revised filing and response letter, and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (206) 262-9513
James Vandeberg, Esq.
The Otto Law Group, PLLC