

**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