

Mail Stop 3561

April 24, 2008

Steven Moskowitz  
President  
Map V Acquisitions, Inc.  
43 West 33<sup>rd</sup> Street, Suite 600  
New York, NY 1001

**Re: Map V Acquisitions, Inc.  
Item 4.01 Form 8-K  
Filed April 15, 2008  
File No. 000-52524**

Dear Mr. Moskowitz:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ethan Horowitz  
Staff Accountant