

Mail Stop 3561

September 29, 2008

William D. Kyle, President  
Enterprise V Corporation  
5976 20<sup>th</sup> Street, No 177  
Vero Beach, Florida 32966

**RE: Enterprise V Corporation  
Amendment No. 1 to Form 10  
Filed September 16, 2008  
File No. 0-53322**

Dear Mr. Kyle:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

John Reynolds,  
Assistant Director

cc: Robert Smith  
via fax (772) 539-8372