



DIVISION OF
CORPORATION FINANCE

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

September 2, 2010

Peter Reichard
President
Europa Acquisition, Inc., et al
100 Europa Drive, Suite 455
Chapel Hill, North Carolina 27517

Re: Europa Acquisition I, Inc. File No. [000-54037](#)
Europa Acquisition II, Inc. File No. [000-54038](#)
Europa Acquisition III, Inc. File No. [000-54039](#)
Europa Acquisition IV, Inc. File No. [000-54040](#)
Europa Acquisition V, Inc. File No. [000-54041](#)
Form 10
Filed July 20, 2010

Dear Mr. Reichard:

We have completed our review of your filings and do not have any further comments at this time.

Very truly yours,

Errol Sanderson
Financial Analyst