



DIVISION OF
CORPORATION FINANCE

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

November 9, 2010

Mr. David K. Waldman
Chief Executive Officer
Corridor Ventures I Acquisition Corp.
Corridor Ventures II Acquisition Corp.
995 Orion Court
Merrick, NY 11566

**Re: Corridor Ventures I Acquisition Corp.
Amendment No. 1 to Form 10
Filed October 29, 2010
File No. 000-54083**

**Corridor Ventures II Acquisition Corp.
Amendment No. 1 to Form 10
Filed October 29, 2010
File No. 000-54084**

Dear Mr. Waldman:

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

You may contact Sherry Haywood at (202) 551-3345 with any questions.

Sincerely,

Pamela A. Long
Assistant Director