



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