



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2011

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

**Re: Europa Acquisition VI, Inc., File No. 000-54215**  
**Europa Acquisition VII, Inc., File No. 000-54216**  
**Europa Acquisition VIII, Inc., File No. 000-54217**  
**Form 10-12G/A**  
**Filed March 17, 2011**

Dear Mr. Reichard:

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

Sincerely,

Pamela Long  
Assistant Director

cc: Gregg E. Jaclin (*via facsimile at (732) 577-1188*)