



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

DIVISION OF
CORPORATION FINANCE

July 31, 2012

Via Email
Richard Chiang
President, Secretary, and Treasurer
Apex 5 Inc.
4115 Blackhawk Plaza Circle, Suite 100
Danville, CA 94506

Re: Apex 5 Inc.
Form 10-12(G)
Filed July 9, 2012
File No. 000-54758

Dear Mr. Chiang:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel
Assistant Director