



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2012

Via E-mail

Gregory Wahl

President

Vanport Acquisition I, Corp., et al.

4440 McArthur Blvd., Suite 970

Newport Beach, CA 92660

**Re: Vanport Acquisition I, Corp.  
Amendment No. 3 to Registration Statement on Form 10-12G  
Filed December 17, 2012  
File No. 000-54787**

**Vanport Acquisition II, Corp.  
Amendment No. 3 to Registration Statement on Form 10-12G  
Filed December 17, 2012  
File No. 000-54788**

**Vanport Acquisition III, Corp.  
Amendment No. 3 to Registration Statement on Form 10-12G  
Filed December 17, 2012  
File No. 000-54789**

**Vanport Acquisition IV, Corp.  
Amendment No. 3 to Registration Statement on Form 10-12G  
Filed December 17, 2012  
File No. 000-54790**

**Vanport Acquisition V, Corp.  
Amendment No. 3 to Registration Statement on Form 10-12G  
Filed December 17, 2012  
File No. 000-54791**

Dear Mr. Wahl:

We have completed our review of your filings. 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 filings 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

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accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Riegel for

Jeffrey P. Riedler  
Assistant Director