

**HANOVER PORTFOLIO ACQUISITIONS, INC.**  
**835 E. Lamar Blvd - 202,**  
**Arlington, TX 76011**  
800-701-1223

December 5, 2011

Division of Corporate Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Hanover Portfolio Acquisitions, Inc.  
Registration Statement Form S-1 – Acceleration Request  
File No. 333- 176954

Dear Sirs and/or Madam:

This letter serves as our request, in accordance with Rule 461, for acceleration of the effectiveness of the above-referenced Registration Statement (filed pursuant to Form S-1) to December 7, 2011 at 5:00 p.m., or as soon thereafter as practicable.

In that respect and in furtherance of our Acceleration Request, we herewith acknowledge that:

- Should the Commission or the staff, acting pursuant to delegated authority, declare our filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- The action of the Commission or the staff, acting pursuant to delegated authority, in declaring our filing effective, does not relieve Hanover Portfolio Acquisitions, Inc. from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- Hanover Portfolio Acquisitions, Inc. may not assert staff comments and the Declaration of Effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

Hanover Portfolio Acquisitions, Inc.

/s/ Michael Mann

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Michael Mann, President