



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2011

**via U.S. mail and facsimile**

Mr. Robert C. Goodwin, CFO  
DAC Technologies Group International, Inc.  
4700 S. Bowman  
Little Rock, AR 72210

**RE: DAC Technologies Group International, Inc.  
Form 8-K Item 4.01  
Filed January 6, 2011  
File No. 0-29211**

Dear Mr. Goodwin:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant