

Mail Stop 3561

June 3, 2009

Mathew G. Rule, President
Denali Concrete Management, Inc.
251 Jeanell Drive Suite 3
Carson City, NV 89703

**RE: Denali Concrete Management, Inc. (“the company”)
Form 10-K FYE December 31, 2008
Filed February 27, 2009;
Form 8-Ks filed July 23, 2008 and September 16, 2008
File No. 0-52545**

Dear Mr.Rule:

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

Sincerely,

John Reynolds,
Assistant Director

cc: Cletha A. Walstrand, Esq.