



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

June 19, 2008

Mr. John E. Salamon  
Chief Executive Officer  
Salamon Group, Inc.  
302-1028 Alberni Street  
Vancouver, B.C., Canada, V6E 1A3

**RE: Salamon Group, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**File No. 0-50530**

Dear Mr. Salamon:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Branch Chief