



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

Mail Stop 3030

July 14, 2009

Via U.S. Mail

Mr. John E. Salamon
Chief Executive Officer
Salamon Group, Inc.
4080 Paradise Road #15-901
Las Vegas, Nevada 89169

**Re: Salamon Group, Inc.
Form 10-K for the Year Ended December 31, 2008
File No. 000-50530**

Dear Mr. Salamon:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief