



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

November 19, 2010

Via U.S. Mail

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

**Re: Salamon Group, Inc.  
Item 4.01 Form 8-K  
Filed November 12, 2010  
File No. 0-50530**

Dear Mr. Salamon:

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

Sincerely,

Kevin Vaughn  
Accounting Branch Chief