

Mail Stop 3561

January 25, 2010

Mr. Erwin Liem
Chief Executive Officer
Dalian Capital Group, Inc.
850 West Hastings Street
Suite 900
Vancouver, BC V6C1E1
Canada

Re: Dalian Capital Group, Inc
Form 10-K/for Fiscal Year Ended
December 31, 2008
File No. 000-52185

Dear Mr. Liem:

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

Sincerely,

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services