

Mail Stop 3561

July 23, 2008

Mr. Timothy W. Crawford
Chief Executive Officer
Capital City Energy Group, Inc.
8351 North High Street, Suite 101
Columbus, Ohio 43235

**Re: Capital City Energy Group, Inc.
Item 4.01 Form 8-K
Filed June 30, 2008
File No. 333-140806**

Dear Mr. Crawford:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant