



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

DIVISION OF
CORPORATION FINANCE

January 19, 2011

Antal Markus
Chief Executive Officer
A & J Venture Capital Group, Inc.
23890 Copper Hill Drive, #206
Valencia, CA 91354

Re: A & J Venture Capital Group, Inc.
Item 4.01 Form 8-K
Filed January 5, 2011
File No. 333-146441

Dear Mr. Markus:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jennifer Thompson
Accounting Branch Chief