



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

September 10, 2010

via U.S. mail and facsimile

John C. Leo, Chief Executive Officer
Resource Acquisition Group, Inc.
c/o Primary Capital LLC
80 Wall Street, 5th Floor
New York, NY 10005

**RE: Resource Acquisition Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File No. 53244**

Dear Mr. Leo:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief