

**EURO CAPITAL**  
Incorporated



January 5, 2008

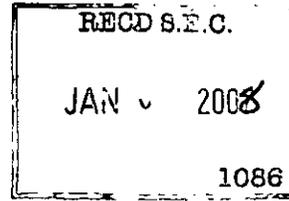
Ms Susan Reilly  
SEC Headquarters  
100 F Street, NE  
Washington, DC 20549  
Tel: 202-551-3236  
Fax: 202-772-9206

**RECEIVED**

*1-A/A*

JAN = 7 2008

DIVISION OF CORPORATION FINANCE  
OFFICE OF EMERGING GROWTH COMPANIES



Re: Euro Capital Inc.  
Form 1-A Offering Statement  
File No. 24-10199  
Filed December 17, 2007

Dear Ms. Reilly:

We apologize for not responding sooner, we were out for two week holiday.

We submit this statement to our Form 1-A Offering Statement as requested by you to add as may be required.

This offering statement shall only be qualified upon order of the Commission, unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A.

Should you have additional question, we can be reached by email at [ir@euro-capital.us](mailto:ir@euro-capital.us) or tel/fax 484-726-4866 or cell 972-832-1156.

Thank you,

John Petros, Director  
Euro Capital Incorporated

**PROCESSED**

JAN 10 2008

THOMSON  
FINANCIAL

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**END**