Mail Stop 3561

June 3, 2009

Mathew G. Rule, President Denali Concrete Management, Inc. 251 Jeanell Drive Suite 3 Carson City, NV 89703

RE: Denali Concrete Management, Inc. ("the company") Form 10-K FYE December 31, 2008 Filed February 27, 2009; Form 8-Ks filed July 23, 2008 and September 16, 2008 File No. 0-52545

Dear Mr.Rule:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds, Assistant Director

cc: Cletha A. Walstrand, Esq.