

Mail Stop 4561

September 17, 2009

Wai Hung "Billy" Tang  
Chief Executive Officer  
Titanium Group Limited  
15/F, Kennedy Town Commercial Tower  
23 Belcher's Street, Kennedy Town  
Hong Kong SAR, China

**Re: Titanium Group Limited  
Form 10-K for the Year Ended December 31, 2008  
File No. 000-52415**

Dear Mr. Tang:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief