

Mail Stop 3561

February 4, 2009

Mr. Joseph Rozelle  
Chief Financial Officer  
Dragon Acquisition Corporation  
c/o Nautilus Global Partners  
700 Gemini, Suite 100  
Houston, TX 77056

**Re: Dragon Acquisition Corporation  
Form 10-K for Fiscal Year Ended  
December 31, 2007  
Filed April 21, 2008  
File No. 000-52133**

Dear Mr. Rozelle:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Health Care Services