

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM 10-Q

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2009

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission File Number : 000 - 52185

DAILAN CAPITAL GROUP, INC.

(Exact name of registrant as specified in its charter)

Delaware

none

(State or other jurisdiction of
incorporation or organization)

(I. R. S. Empl. Ident. No.)

900 - 850 West Hastings Street, Vancouver, B.C. V6C 1E1 Canada

(Address of principal executive offices) (Zip Code)

1 - 604 - 801 - 5022

(Registrant's telephone number, including area code)

Indicate by check whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. YES () NO ()

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12B-2 of the Exchange Act. (Check one) :

Large accelerated filer ()

Accelerated filer ()

Non-accelerated filer ()

Smaller reporting company ()

Indicate by check mark whether the registrant is a shell company (as defined in Rule 13b-2 of the Securities Exchange Act) Yes () No ()

As of April 20, 2009, 1,392,000 shares of the registrant's common stock, \$0.0001 par value per share, were outstanding.

DALIAN CAPITAL GROUP, INC.
FORM 10-Q

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PART 1. FINANCIAL INFORMATION

These financial statements have not been reviewed or audited by our independent auditors

DALIAN CAPITAL GROUP, INC.

(A development stage company)

BALANCE SHEETS AS AT MARCH 31, 2009 AND DECEMBER 31, 2008

(U.S. Dollars)

(Unaudited)

	As at Mar-31 2009	As at Dec-31 2008
Assets		
Current Assets		
Cash	230	390
Total Assets	\$ 230	390
Liabilities		
Current Liabilities		
Related parties accounts	89,499	89,399
Total liabilities	\$ 89,499	89,399
Stockholders' Equity		
Preferred Stock, \$0.0001 par value Authorized 20,000,000 shares No shares issued and outstanding		
Common stock, \$0.0001 par value Authorized 100,000,000 shares Issued 1,392,000 shares	\$ 139	139
Additional paid in capital	300	300
Deficit accumulated during the development stage	(89,708)	(89,448)
Total stockholders' equity	(89,269)	(89,009)
Total Liabilities and Stockholders' Equity	\$ 230	390

The accompanying notes are an integral part of the financial statements.

DALIAN CAPITAL GROUP, INC.

(A development stage company)

STATEMENTS OF OPERATIONS**For the 3 months period ended March 31, 2009**

(U.S. Dollars)

(Unaudited)

	3 Months Ended	
	March 31	
	2009	2008
Revenue	\$ -	-
Expenses		
Franchise fee	100	-
Consultation and reorganization fees	-	75,000
Filing fees and expenses	-	12,850
Exchange gain/loss	1	-
Registered agent fee	125	-
Bank service charges	33	-
Total	\$ 259	87,850
Operating loss	\$ (259)	(87,850)
Net loss per common shares - Basic and Diluted	(0.00)	(0.06)
Weighted average number of shares outstanding	1,392,000	1,390,000

The accompanying notes are an integral part of the financial statements.

DALIAN CAPITAL GROUP, INC.

(A development stage company)

STATEMENTS OF CASH FLOWS**For the 3 months period ended March 31, 2009**

(U.S. Dollars)

(Unaudited)

	3 Months Ended	
	March 31	
	2009	2008
Cash flow from Operating activities		
Net loss for the period	\$ (259)	(87,850)
Accounts payable to related parties	100	87,850
Cash flows from Investing activities		
	-	-
Cash flows from Financing activities		
	-	-
Net increase in cash and cash equivalents	\$ (159)	-
Cash and cash equivalents - beginning of period	389	-
Cash and cash equivalents - end of period	\$ 230	-

The accompanying notes are an integral part of the financial statements.

DALIAN CAPITAL GROUP, INC.

(A development stage company)

NOTES TO FINANCIAL STATEMENTS

March 31, 2009

(Unaudited)

1. Nature Of Operations And Going Concern

Dalian Capital Group, Inc. was incorporated in the State of Delaware on May 31, 2006 and has been inactive since inception. The Company intends to serve as a vehicle to effect an asset acquisition, merger, exchange of capital stock or other business combination with a domestic or foreign business.

These financial statements have been prepared in accordance with the accounting principles generally accepted in the United States applicable to a going concern which assumes that the Company will realize its assets and discharge its liabilities in the normal course of business. Realization values may be substantially different from carrying values, as shown in the financial statements, should the Company be unable to continue as a going concern.

As of March 31, 2009 the Company is considered to be in the development stage as the Company has not generated revenues from operations. The Company's future operations are dependent upon its ability to obtain third party financing in the form of debt and equity and ultimately to generate future profitable operations or income from its operations. The Company is currently seeking additional funds through future debt or equity financing to offset future cash flow deficiencies. Such financing may not be available or may not be available on reasonable terms. The resolution of this going concern issue is dependent on the realization of management's plans. If management is unsuccessful in raising future debt or equity financing, the Company will be required to liquidate assets and curtail or possibly cease operations.

As of March 31, 2009 the Company had an accumulated deficit of \$89,708. The loss of \$259 for the 3 months period ended March 31, 2009 are for consultation, reorganization fees, filing fees and other expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States. Because a precise determination of many assets and liabilities is dependent upon future events the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgment.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality within the framework of the accounting policies summarized below :

DALIAN CAPITAL GROUP, INC.

(A development stage company)

NOTES TO FINANCIAL STATEMENTS

March 31, 2009

(Unaudited)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(a) Cash and cash equivalents

The Company considers all short-term investments, including investments in certificates of deposits, with a maturity date at purchase of three months or less to be cash equivalents.

(b) Revenue recognition

The Company will record its revenue on the accrual basis, whereby revenue is recognized upon the sales orders being placed.
Cost is recorded on the accrual basis, when the purchase orders are placed and operating costs are incurred rather than paid for.

(c) Foreign currencies

The functional currency of the Company is the United States dollar. Transactions in foreign currencies are translated into United States dollars at the rates in effect on the transaction date. Exchange gains or losses arising on translation or settlement of foreign currency denominated monetary items are included in the statement of operations.

(d) Financial instruments

The Company's financial instruments consists of : cash; promissory notes receivable; accounts payable and accrued liabilities; and convertible debentures payable.

Management is of the opinion that the Company is not subject to significant interest, current or credit risks on the financial instruments included in these financial statements. The fair market values of these financial instruments approximate their carrying values.

(f) Income taxes

The Company follows the asset and liability method of accounting for income taxes. Under this method, current taxes are recognized for the estimated income taxes payable for the current period.

Deferred income taxes are provided based on the estimated future tax effects on temporary differences between financial statement carrying amounts of assets and liabilities and their respective tax bases as well as the benefit of losses available to be carried forward to future years for tax purposes.

DALIAN CAPITAL GROUP, INC.

(A development stage company)

NOTES TO FINANCIAL STATEMENTS

March 31, 2009

(Unaudited)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Income taxes (continued)

Deferred tax assets and liabilities are measured using enacted tax rates that are expected to apply to taxable income in the years in which those temporary differences are expected to be covered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in operations in the period that includes the enactment date. A valuation allowance is recorded for deferred tax assets when it is more likely than not that such deferred tax assets will not be realized.

(g) Loss per share

Loss per share computations are based on the weighted average number of common shares outstanding during the period. Common share equivalents consisting of stock options and warrants are not considered in the computation because their effect would be anti-dilative.

3. SHAREHOLDER'S EQUITY

On May 31, 2006 (inception), Dalian issued 1,390,000 shares of common stock for \$139 in services by its founding shareholder. On November 21, 2008 the company issued 2,000 shares of common stock at \$0.15 per share for cash.

Preferred Stock

Dalian's board of directors has the authority to establish and fix the designation, powers, or preferences of preferred shares without further vote by the shareholders.

Authorized Share Capital

As of March 31, 2009 the Company has :-

Authorized Preferred Stock of 20,000,000 shares at \$0.0001 par value and authorized Common Stock of 100,000,000 shares at \$0.0001 par value.

As of April 20, 2009 the Company has issued and outstanding of 1,392,000 shares of Common Stock with par value of \$0.0001.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following Management's Discussion and Analysis of Financial Condition and Results of Operations, as well as information contained in "Risk Factors" in Part 2, Item 1A and elsewhere in this quarterly Report on Form 10Q, contains "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. We intend that these forward-looking statements be subject to the safe harbors created by those provisions. Forward-looking statements are generally written in the future tense and/or are preceded by words such as "will," "may," "should," "forecast," "could," "expect," "suggest," "believe," "anticipate," "intend," "plan," or other similar words. These statements are not guarantees of future performance and are subject to risks, uncertainties and other factors, many of which are beyond our control, are difficult to predict and could cause actual results to differ materially from those expressed or forecasted in the forward-looking statements. These risks and uncertainties include, but not limited to, those described in "Risk Factors" and elsewhere in this report. Forward-looking statements that were believed to be true at the time made may ultimately prove to be incorrect or false.

COMPANY OVERVIEW

Dalian Capital Group, Inc. was incorporated in the state of Delaware on May 31, 2006 and has been inactive since inception. Dalian intends to serve as a vehicle to effect an asset acquisition, merger, exchange of capital stock or other business combination with a domestic or foreign business.

BUSINESS COMBINATION

The Company's main objective is to achieve long-term growth potential through a combination with a business. The Company will not restrict the potential candidate target companies to any specific business, industry or geographical location and, thus, may acquire any type of business. At present, the Company has no business opportunities under contemplation for acquisitions. No assurances can be given that the Company will be successful in locating or negotiating with any target business.

The Company may consider a business which has recently commenced operations, is a developing company in need of additional funds for expansion into new products or markets, is seeking to develop a new product or service, or is established business which may be experiencing financial or operating difficulties and is in need of additional capital. In the alternative, a business combination may involve the acquisition of, or merger with, a company which does not need substantial additional capital, but which desires to establish a public trading market for its shares, while avoiding, among other things, the time delays, significant expense, and loss of voting control which may occur in a public offering.

Any target business that is selected may be a financially unstable company or an entity in its early stages of development or growth, including entities without established records of sales or earnings. In that event, we will be subject to numerous risks inherent in the business and operations of financially unstable and early stage or potential emerging growth companies. In addition, we may effect a business combination with an entity in an industry characterized by a high level of risk, and, although our management will endeavor to evaluate the risks inherent in a particular target business, there can be no assurance that we will properly ascertain or assess all significant risks.

Our management anticipates that it will likely be able to effect only one business combination, due primarily to our limited financing, and the dilution of interest for present and prospective stockholders, which is likely to occur as a result of our management's plan to offer a controlling interest to a target business in order to achieve a tax free reorganization. This lack of diversification should be considered a substantial risk in investing in us, because it will not permit us to offset potential losses from one venture against gains from another.

The Company anticipates that the selection of a business combination will be complex and extremely risky. Because of general economic conditions, rapid technological advances being made in some industries and shortages of available capital, our management believes that there are numerous firms seeking even the limited additional capital which we will have and / or the perceived benefits of becoming a publicly traded corporation. Such perceived benefits of becoming a publicly traded corporation include, among other things, facilitating or improving the terms on which additional equity financing may be obtained, providing liquidity for the principals of and investors in a business, creating a means for providing incentive stock options or similar benefits to key employees, and offering greater flexibility in structuring acquisitions, joint ventures and the like through the issuance of stock. Potentially available business combinations may occur in many different industries and at various stages of development, all of which will make the task of comparative investigation and analysis of such business opportunities extremely difficult and complex.

We do not currently intend to retain any entity to act as a " finder " to identify and analyze the merits of potential target businesses.

OPERATION

The Company has not been active since May 2006 (inception). The losses for the 3 months period ended March 31, 2009 was \$259 for franchise and registered agent fees and other expenses. There was no revenue for the period stated above.

ITEM 3 - QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

The Company at present does not engage in any business activities thus will not be subjected to any quantitative or qualitative influences to market risk.

ITEM 4 - CONTROLS AND PROCEDURES

The Company maintains disclosure controls and procedures that are designed to ensure that information required to be disclosed in the Company's Exchange Act reports is recorded, processed and summarized and is reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to the Company's management, including its Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. In designing and evaluating the disclosure control procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

As of the date of this report, the Company's management, including the President (principal executive officer) and Chief Financial Officer, carried out an evaluation of the effectiveness of the design and operation of the Company's disclosure controls and procedures pursuant to Exchange Act Rule 13a-14. Based upon the evaluation, the Company's President (principal executive officer) and Chief Financial Officer concluded that the Company's disclosure controls and procedures are effective in timely alerting them to material information required to be included in the Company's periodic SEC filings. There have been no significant changes in the Company's disclosure controls and procedures or in other factors, which could significantly affect disclosure controls subsequent to the date the Company's management carried out its evaluation. During the period covered by this quarterly report on Form 10Q, there was no change in our internal control over financial reporting (as defined in Rule 13a - 15(f) under the Exchange Act) that materially affected, or is reasonably likely materially affect, our internal control over financial reporting.

PART 2. - OTHER INFORMATION

ITEM 1 - LEGAL PROCEEDINGS

Neither the Company nor any of its officers, directors or greater than 10% beneficial shareholders are involved in any litigation or legal proceedings involving the business of the Company.

ITEM 1A - RISK FACTORS

The Company at present does not engage in any business activities thus will not be subjected to any risk.

ITEM 2 - UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

No unregistered securities were issued during the period covered by this report.

ITEM 3 - DEFAULTS UPON SENIOR SECURITIES

None

ITEM 4 - SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None

ITEM 5 - OTHER INFORMATION

None

ITEM 6 - EXHIBITS

Exhibit No. Exhibit Description

- | | |
|-------|--|
| 31.01 | Certification of Principal Executive Officer pursuant to Rule 13a-14(a) of the Securities Exchange Act and Section 302 of the Sarbanes-Oxley Act of 2002. |
| 31.02 | Certification of Principal Accounting Officer pursuant to Rule 13a-14(a) of the Securities Exchange Act and Section 302 of the Sarbanes-Oxley Act of 2002. |
| 32.01 | Certification of Principal Executive Officer pursuant to 18 U.S.C. Section 1350, adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.* |
| 32.02 | Certification of Principal Accounting Officer pursuant to 18 U.S.C. Section 1350, adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.* |

* These certificates accompany Dalian Capital Group, Inc. Quarterly Reports on Form 10-Q ; they are not deemed "filed" with the Securities and Exchange Commission and are not to be incorporated by reference in any filing of Dalian Capital Group, Inc. under the Securities Act of 1933, or the Securities Exchange Act of 1934, whether made before or after the date hereof and irrespective of any general incorporation language in any filings.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

April 20, 2009

Dalian Capital Group, Inc.

/s/ Erwin Liem

Erwin Liem
Director and Chief Executive Officer

/s/ Michael Lee

Michael Lee
Chief Accounting Officer

Exhibit 31.01

CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO RULE 13A-14(A) OF THE SECURITIES EXCHANGE ACT AND SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Erwin Liem, Director and Chief Executive Officer of Dalian Capital Group, Inc. certify that :

1. I have reviewed this Quarterly Report on Form 10-Q of Dalian Capital Group, Inc. ;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have :
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with general accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarized and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated : April 20, 2009

Signature : /s/ Erwin Liem

Erwin Liem
Director and Chief Executive Officer

Exhibit 31.02

CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO RULE 13A-14(A) OF THE SECURITIES EXCHANGE ACT AND SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Michael Lee, Chief Accounting Officer of Dalian Capital Group, Inc. certify that :

1. I have reviewed this Quarterly Report on Form 10-Q of Dalian Capital Group, Inc. ;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have :
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with general accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarized and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated : April 20, 2009 Signature : /s/ Michael Lee

Michael Lee
Chief Accounting Officer

EXHIBIT 32.01

**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of Dalian Capital Group, Inc. (the "Registrant") on Form 10-Q for the quarter ended March 31, 2009, as filed with the Securities and Exchange Commission on the date hereof (the "Quarterly Report"), I, Erwin Liem, Director and Chief Executive Officer of the Registrant, certify, in accordance with 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

(1) The Quarterly Report, to which this certification is attached as Exhibit 32.01, fully complies with the requirements of Section 13 (a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Quarterly Report fairly presents, in all material respects, the financial condition and result of operations of the Registrant.

Dated : April 20, 2009 Signature : /s/ Erwin Liem

Erwin Liem
Director and Chief Executive Officer

EXHIBIT 32.02

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Dalian Capital Group, Inc. (the "Registrant") on Form 10-Q for the quarter ended March 31, 2009, as filed with the Securities and Exchange Commission on the date hereof (the "Quarterly Report") , I, Michael Lee, Chief Accounting Officer of the Registrant, certify, in accordance with 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

(1) The Quarterly Report, to which this certification is attached as Exhibit 32.01, fully complies with the requirements of Section 13 (a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Quarterly Report fairly presents, in all material respects, the financial condition and result of operations of the Registrant.

Dated : April 20, 2009

Signature : /s/ Michael Lee

Michael Lee
Chief Accounting Officer

