

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

Filing Date: **2007-12-10**
SEC Accession No. **0001116502-07-002243**

([HTML Version](#) on [secdatabase.com](#))

FILER

QUANTUM GROUP INC /FL

CIK: **1118847** | IRS No.: **200774748** | Fiscal Year End: **1031**
Type: **CORRESP**
SIC: **8742** Management consulting services

Mailing Address	Business Address
3460 FAIRLANE FARMS ROAD SUITE 4 WELLINGTON FL 33414	3460 FAIRLANE FARMS ROAD SUITE 4 WELLINGTON FL 33414 561-798-9800

December 10, 2007

VIA FACSIMILE AND EDGAR

United States Securities & Exchange Commission
Division of Corporate Finance
Mail Stop 4561
100 F Street, N.E.
Washington, DC 20549
Attn: Ms. Karen Garnett

Via Facsimile and EDGAR

RE: The Quantum Group, Inc.
Registration Statement Form SB-2, File Number 333-142990

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, the undersigned hereby requests acceleration of the effective date of the above referenced registration statement to Tuesday, December 11, 2007 4:30 p.m. Eastern Time or as soon thereafter as is practicable.

Sincerely,

Paulson Investment Company, Inc.



Trent D. Davis
Chief Executive Officer

cc: Mr. Duc Dang

811 S.W. Naito Parkway • Suite 200 • Portland, Oregon 97204 • (503) 243-6000
Member NASD & SIPC