



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 8, 2012

Via E-mail

Henry D. Fahman  
Interim Chief Financial Officer  
Catalyst Resource Group, Inc.  
17011 Beach Blvd., Suite 1230  
Huntington Beach, CA 92647

**Re: Catalyst Resource Group, Inc.**  
**Form 10-K/A for Fiscal Year Ended December 31, 2010**  
**Filed November 17, 2011**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2011**  
**Filed November 22, 2011**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2011**  
**Filed August 15, 2011**  
**File No. 001-03477**

Dear Mr. Fahman:

We issued a comment letter to you on the above captioned filings on January 9, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 22, 2012 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 22, 2012, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosures. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://sec.gov/news/press/2005-72.htm>.

Please contact Raquel Howard at (202) 551-3291 with any questions.

Sincerely,

/s/Tia L Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining