



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

February 13, 2008

via U.S. mail

John G. Robertson, President
Teryl Resources Corp.
240-11780 Hammersmith Way
Richmond, British Columbia V7A 5E9, Canada

**Re: Teryl Resources Corp.
Amendment No. 3 to Form 20-F
Filed January 22, 2008
File No. 0-31076**

Dear Mr. Robertson:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: J. Cannarella
M. Wojciechowski
K. Schuler
R. Winfrey
L. Nicholson

via facsimile
Suzanne Gradl
604-448-1711