



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2011

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

**Re: Teryl Resources Corp.**  
**Form 20-F for Fiscal Year Ended May 31, 2010**  
**Filed December 1, 2010**  
**Commission File No.: 0-31076**

Dear Mr. Robinson:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Mark Shannon  
Branch Chief