

Mail Stop 4561

December 3, 2008

Mr. Eliron Yaron  
Chairman  
Shelron Group, Inc.  
29 Broadway  
New York, NY 10006

**Re: Shelron Group, Inc.**  
**Form 10-KSB/A For the Fiscal Year Ended December 31, 2007**  
**File No. 000-31176**

Dear Mr. Yaron:

We have completed our review of your Form 10-KSB and amendments and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis  
Assistant Chief Accountant

cc: Paul Goodman  
Cyruli Shanks Hart & Zizmor, LLP  
Via Facsimile at 212-661-5350