



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

May 5, 2010

Mr. Regina Kuo-Lee  
Chief Financial Officer  
Tanzanian Royalty Exploration Corporation  
Suite 404 – 1688 152<sup>nd</sup> Street  
South Surrey, BC V4A 4N2

**Re: Tanzanian Royalty Exploration Corporation  
Form 20-F for the Fiscal Year Ended August 31, 2008  
Filed November 27, 2009  
File No. 1-32500**

Dear Ms. Kuo-Lee:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director