



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2019

Anthony Lombardo  
President  
Gryphon Resources, Inc.  
3512 Desert Mesa Road  
Roanoke, TX 76262

**Re: Gryphon Resources, Inc.**  
**Form 10-12G**  
**Filed July 3, 2019**  
**File No. 000-53371**

Dear Mr. Lombardo:

We issued comments on the above captioned filing on July 26, 2019. On August 16, 2019, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing 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 publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Michael Killoy at 202-551-7576 or John Reynolds at 202-551-3795 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining