



DIVISION OF
CORPORATION FINANCE

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

March 22, 2011

Via E-mail

Mr. Jerry R. Satchwell
President, Secretary, Treasurer and Director
Theron Resource Group
1596 Gulf Road, Number 34
Point Roberts, Washington 98281

**Re: Theron Resource Group
Form 10-K for Fiscal Year Ended May 31, 2010
Filed September 3, 2010
Form 10-Q for Fiscal Quarter Ended November 30, 2010
Filed January 20, 2011
Response Letters Dated March 13, 2011 and March 21, 2011
File No. 000-53845**

Dear Mr. Satchwell:

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

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief