



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

DIVISION OF
CORPORATION FINANCE

November 16, 2012

Via U.S. Mail

Wing Kin Tsang
Chief Executive Officer
Theron Resource Group
Flat D-E, 24/F Dragon Centre
79 Wing Hong Street
Kowloon, Hong Kong

**Re: Theron Resource Group
Form 8-K
Filed October 19, 2012
File No. 000-53845**

Dear Mr. Tsang:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jamie Kessel

Jamie Kessel
Staff Accountant
Office of Beverages, Apparel and
Mining