



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2013

Via U.S. Mail

Tsang Wing Kin  
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 10-K for the Fiscal Year Ended May 31, 2012  
Filed July 31, 2012  
Form 10-KT for the Transition Period from June 1, 2012 to December 31, 2012  
Filed May 1, 2013  
File No. 000-53845**

Dear Mr. Kin:

We have received your response letter dated August 23, 2013 and do not have any further comments at this time.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining