



DIVISION OF
CORPORATION FINANCE

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

September 1, 2010

Via U.S. Mail and Facsimile to
Allison Carroll
Chief Executive Officer
Pretoria Resources Two, Inc.
4392 Enchantment Cove Lane
Charlotte, NC 28216

**Re: Pretoria Resources Two, Inc.
Item 4.01 Form 8-K
Filed August 20, 2010
File No. 000-52901**

Dear Ms. Carroll:

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

Sincerely,

Ethan Horowitz