



DIVISION OF
CORPORATION FINANCE

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

March 23, 2011

Via Facsimile

Mr. Darcy Krell
Chief Financial Officer
Rouge Resources Ltd.
#203-409 Granville Street
Vancouver, British Columbia V6C 1T2, Canada

**Re: Rouge Resources Ltd.
Form 20-F for the Fiscal Year Ended January 31, 2010
Filed June 18, 2010
File No. 1-31799**

Dear Mr. Krell:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

/s/ Karl Hiller

Karl Hiller
Branch Chief