UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 93439 / October 27, 2021

Admin. Proc. File No. 3-20506

In the Matter of

THERON RESOURCE GROUP

ORDER REGARDING SERVICE

The Securities and Exchange Commission ("Commission") issued an Order Instituting Proceedings ("OIP") on August 31, 2021, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondent Theron Resource Group ("Respondent").¹

On October 12, 2021, the Division of Enforcement filed a Declaration of Sandhya C. Harris, which asserted that, pursuant to Commission Rule of Practice 141(a)(2)(ii),² service of the OIP was made on Respondent on September 30, 2021. The Declaration stated that service was made by sending the OIP via email and the United States Postal Service to Respondent's outside counsel, whose name and address the Division obtained "from a response to comment letter that was sent to the Division of Corporation Finance in May of 2020." The Declaration further stated that counsel "emailed the Division shortly after this matter was instituted and the parties have discussed the pending proceedings," but the named counsel has not entered an appearance in this case, and the certificate of service does not otherwise explain why service upon counsel is proper under the Commission's Rules of Practice. Therefore, it appears that the record does not establish that service of the OIP has been accomplished.

Accordingly, it is ORDERED that the Division shall file a status report concerning service of the OIP on Respondent by November 10, 2021, and every 28 days thereafter until service is accomplished.

¹ Theron Res. Grp., Exchange Act Release No. 92821, 2021 WL 3929511 (Aug. 31, 2021).

² 17 C.F.R. § 201.141(a)(2)(ii).

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The parties' attention is directed to the most recent amendments to the Commission's Rules of Practice, which took effect on April 12, 2021, and which include new e-filing requirements.³

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman Secretary

Amendments to the Commission's Rules of Practice, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020), https://www.sec.gov/rules/final/2020/34-90442a.pdf; Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications, https://www.sec.gov/efapdocs/instructions.pdf. The amendments impose other obligations such as a new redaction and omission of sensitive personal information requirement. Amendments to the Commission's Rules of Practice, 85 Fed. Reg. at 86,465–81.