



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

March 13, 2008

Mr. Richard Shao  
Chief Financial Officer  
Sterling Group Ventures, Inc.  
900-789 West Pender Street  
Vancouver, BC V6C 1H2  
Canada

**Re: Sterling Group Ventures, Inc.  
Form 10-KSB for Fiscal Year Ended May 31, 2007  
Filed August 29, 2007  
Response Letter Dated February 29, 2008  
File No. 0-51775**

Dear Mr. Shao:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief