



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2010

Mr. Gene S. Bertcher  
Chief Financial Officer  
New Concept Energy, Inc.  
1755 Wittington Place, Suite 340  
Dallas, Texas 75234

**Re: New Concept Energy, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 31, 2010  
Form 10-Q for the Fiscal Quarter Ended March 31, 2010  
Filed May 17, 2010  
Form 10-Q for the Fiscal Quarter Ended June 30, 2010  
Filed August 16, 2010  
Response letter dated September 8, 2010  
File No. 000-08187**

Dear Mr. Bertcher:

We have reviewed your response letter dated September 8, 2010 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2009

General

1. Please include an explanatory note at the forepart of the Form 10-K/A summarizing the revisions you have made and directing readers to those sections of the document where further details are provided. In addition, all amendments must include new certifications by each of your principal executive officer and principal financial officer to comply with Rule 12b-15 of Regulation 12B.

Properties, page 8

Development Plan, page 9

2. We have read the revisions you proposed in response to prior comment two of our letter dated August 13, 2010, indicating that plans for a drilling program covering your undeveloped reserves were formalized in May 2010. However, your proposed disclosure under this heading indicates that you will begin implementing your drilling program in 2009. Please resolve this inconsistency.

Further, since you had not previously adopted a drilling plan for your undeveloped reserves, please address the implications of incorrectly reporting reserves for these properties and utilizing the related quantities in your ceiling tests at each quarter-end since acquiring the property interests. If you believe the revisions would not be material please submit your materiality analysis.

If you believe that you met the requirements to book the reserves during 2010, please submit the documentation that constitutes your development plan and adoption/final investment decision, as previously requested.

Finally, we do not believe that your annual report should include disclosures about events that occurred subsequent to the date that you originally filed your annual report as this may give readers an inaccurate understanding of events. Please make the necessary revisions to your proposed disclosure.

Any details of your subsequent adoption of a development plan should be disclosed in the quarterly report covering that period and the subsequent period prior to filing; and possibly a current report on Form 8-K.

Exhibit 99.1

3. The report indicates that it includes schedule 4 which presents the individual cash flows for the various entities. It appears you would need to attach this schedule in order for the report to be complete. If such information is not intended to be part of the summary of conclusions the report will need to clarify.

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Form 10-Q for the Fiscal Quarter Ended June 30, 2010

Controls and Procedures, page 13

4. We note your officers concluded that your disclosure controls and procedures were "...effective in timely alerting them to material information relating to the Company...which is required to be included in the Company's periodic SEC filings." This representation implies a limitation on the scope of your conclusion as it does not address other aspects of the definition.

If you are going to include a representation about *how* the disclosure controls and procedures are effective, rather than conclude only on whether they were effective or not effective, then you should use the appropriate language, as expressed in Rule 13a-15(e) of Regulation 13A, i.e. "...controls and other procedures of an issuer that are designed to ensure that information required to be disclosed by the issuer in the reports that it files or submits under the Act...is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms." Please revise your disclosure as necessary to clarify.

You may contact Joanna Lam at (202) 551-3476, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3686 with any other questions."

Sincerely,

Karl Hiller  
Branch Chief