



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2010

Mr. Gene S. Bertcher  
Chief Financial Officer  
New Concept Energy, Inc.  
1800 Valley View Lane, Suite 200  
Dallas, Texas 75234

**Re: New Concept Energy, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 31, 2010  
File No. 000-08187**

Dear Mr. Bertcher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief