



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

DIVISION OF
CORPORATION FINANCE

Mailstop 4628

April 25, 2018

Via E-mail

Mr. Gene S. Bertcher
Chief Executive Officer and Chief Financial Officer
New Concept Energy, Inc.
1603 LBJ Freeway, Suite 300
Dallas, Texas 75234

**Re: New Concept Energy, Inc.
Form 10-K for the Fiscal Year ended December 31, 2016
Filed April 5, 2017
File No. 0-08187**

Dear Mr. Bertcher:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Karl Hiller

Karl Hiller
Branch Chief
Office of Natural Resources