

Mail Stop 20549-3561

June 2, 2010

Randy White, Principal Executive Officer  
Modern Renewable Technologies, Inc. (formerly Vault Technology, Inc.)  
13520 Oriental Street  
Rockville, MD 20853

**RE: Modern Renewable Technologies, Inc. (formerly Vault Technology, Inc.)  
Form 10-K for Fiscal Year Ended August 31, 2009**

Dear Mr. White:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services