



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 15, 2009

Mr. Asmhi Deo
Chief Financial Officer
Brand Neue Corp.
105 S.E. Executive Drive, Suite 13
Bentonville, Arkansas 72712

**Re: Brand Neue Corp.
Item 4.01 Form 8-K/A Filed September 9, 2009
File No. 000-53318
Response Letter Dated September 11, 2009**

Dear Mr. Deo:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief