



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