



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

May 25, 2010

Mr. Meetesth Patel  
New Energy Technologies  
3905 National Drive, Suite 110  
Burtonsville, MD 20866

**RE: New Energy Technologies  
Form 10-K for the fiscal year ended August 31, 2009  
Filed December 15, 2009  
File #333-127953**

Dear Mr. Patel:

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

If you have any questions regarding these comments, please direct them to Errol Sanderson, Financial Analyst, at (202) 551-3746, Pamela Long, Assistant Director, at (202) 551-3765 or, in their absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant