



DIVISION OF
CORPORATION FINANCE

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

November 24, 2010

Mr. Philip J. Rauch
Chief Financial Officer
NewMarket Technology, Inc.
14860 Montfort Drive, Suite 210
Dallas, TX 75254

Re: NewMarket Technology, Inc.
Revised Definitive Information Statement on Schedule 14C
Filed November 17, 2010
File No. 000-27917

We have completed our review of your Information Statement and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: Mike Litman, Esq.
Via Facsimile: (303) 431-1567