



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

April 14, 2010

Mr. George Ring  
Chief Executive Officer  
New Green Technologies, Inc.  
334 S. Hyde Park Ave.  
Tampa, FL 33606

**Re: Renewable Energy Resources, Inc.  
Form 10-KSB for the Fiscal Year Ended December 31, 2007  
Filed April 15, 2008  
Form 10-KSB/A for the Fiscal Year Ended December 31, 2007  
Filed October 30, 2008**

**New Green Technologies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed May 11, 2009  
Form 10-K/A for the Fiscal Year Ended December 31, 2008  
Filed April 9, 2010**

**File No. 0-29743**

Dear Mr. Ring:

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

Sincerely,

Jennifer Thompson  
Branch Chief