



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2007

Mr. J. Holt Smith, President  
NNRF, Inc.  
1574 Gulf Road, #242  
Point Roberts, WA 98281

Re: NNRF, Inc.  
Amendment No. 5 to Registration Statement on Form 10-SB  
Filed on: September 25, 2007  
File No.: 0-49876

Dear Mr. Smith:

As you were advised by telephone on October 1, 2007, we have completed our review of your Form 10-SB registration statement and we have no further comments at this time.

Sincerely,

Jennifer R. Hardy  
Branch Chief, Legal

cc: Gregory Hrcir, Esq.  
4501 Hayvenhurst Avenue  
Encino, CA 91436