



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 2, 2010

**Via U.S. Mail and Fax**

Mr. Ron Carter  
President  
Revolutionary Concepts, Inc.  
2622 Ashby Woods  
Matthews, NC 28105

**Re: Revolutionary Concepts, Inc.  
Form 10-K year ending December 31, 2009  
File no. 333-151177  
Filed on April 15, 2010**

Dear Mr. Carter:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director