

Mail Stop 3561

August 24, 2009

John Cline
President
Next Fuel, Inc.
210 Walford Way
Cary, NC 27519

**Re: Next Fuel, Inc.
Item 4.02 Form 8-K
Filed August 18, 2009
File No. 333-148493**

Dear Mr. Cline:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brian K. Bhandari
Branch Chief