



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2010

**via U.S. mail and facsimile**

Mr. Learned J. Hand, Chief Executive and Financial Officer  
New Millennium Products  
300 Market Street, Suite 130-13  
Chapel Hill, NC 27516

**RE: New Millennium Products  
Form 8-K Item 4.01  
Filed February 19, 2010  
Form 8-K/A Item 4.01  
Filed March 17, 2010  
File No. 333-152678**

Dear Mr. Hand:

We have completed our review of your filing and amendments and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant