



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2014

Via E-mail

Mr. Darryl Reed  
Chief Executive Officer  
Next Generation Management Corp.  
(f/k/a Next Generation Energy Corp.)  
4270 John Marr Drive  
Annandale, Virginia 22003

**Re: Next Generation Management Corp.  
(f/k/a Next Generation Energy Corp.)  
Items 4.01 and 4.02 Form 8-K  
Filed June 13, 2014  
File No. 002-74785-B**

Dear Mr. Reed:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spirgel  
Assistant Director