



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

February 19, 2010

Mr. Michael Windisch
Chief Financial Officer
NGAS Resources, Inc.
120 Prosperity Place, Suite 201
Lexington, KY 40509-1844

Re: NGAS Resources, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 12, 2009
File No. 0-12185

Dear Mr. Windisch:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director