



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

DIVISION OF
CORPORATION FINANCE

March 4, 2011

William S. Daugherty
Chairman and Chief Executive Officer
NGAS Resources, Inc.
120 Prosperous Place, Suite 201
Lexington, Kentucky 40509

Re: NGAS Resources, Inc.
Form PRER14A
Filed March 4, 2011
File No. 0-12185

Dear Mr. Daugherty:

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

Sincerely,

Anne Nguyen Parker
Branch Chief