



DIVISION OF
CORPORATION FINANCE

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

August 12, 2015

Via E-mail

John Campo

President

New Colombia Resources, Inc.

251 174th Street #816

Sunny Isles Beach, FL 33160

**Re: New Colombia Resources, Inc.
Form 10
Filed June 17, 2015
File No. 000-55454**

Dear Mr. Campo:

We issued comments to you on the above captioned filing on July 8, 2015. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by August 26, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Jonathan Burr at (202) 551-5833 or me at (202) 551-3795 with any questions.

Sincerely,

/s/ John Reynolds

John Reynolds
Assistant Director

cc: Kenneth Bart
Bart and Associates, LLC