



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 3, 2008

Mr. Wayne Doss
President, Chief Executive Officer &
Chief Financial Officer
Nova Natural Resources Corp.
2000 NE 22nd Street
Wilton Manors, FL 33305

**Re: Nova Natural Resources Corp.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed March 14, 2008
Form 10-QSB for Fiscal Quarter Ended March 31, 2008
Filed May 15, 2008
Response Letter Dated September 15, 2008
Form 10-KSB/A for Fiscal Year Ended December 31, 2007
Filed September 30, 2008
File No. 000-15078**

Dear Mr. Doss:

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

Sincerely,

Jill Davis
Branch Chief