



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 18, 2009

Mr. Ram Ajjarapu  
Chief Executive Officer  
NexGen Biofuels Ltd.  
8905 Regent Park Dr., Suite 210  
Tampa, FL 33647

**RE: Form 8-K Item 4.01 filed June 8, 2009**  
**Form 8-K/A Item 4.01 filed August 24, 2009**  
**File #0-17788**

Dear Mr. Ajjarapu:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant