



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

January 4, 2010

By U.S. mail and facsimile

Dr. J. Greig
Chief Executive Officer
1st NRG Corp
1730 LaBounty Road, Suite No. 213
Ferndale, WA, 98248

Re: 1st NRG Corp
Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 17, 2009
Forms 12b-25
Filed March 31, 2009 and May 15, 2009
File No. 000-26600

Dear Dr. Greig:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief
Accountant
Office of Beverages, Apparel
and Health Care Services

cc: Mr. E.D. Renyk
via Fax No. 604-277-5282