



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 15, 2008

Mr. Bryan Chance
Chief Executive Officer and Chief Financial Officer
Renewal Fuels, Inc.
1818 North Farwell Avenue
Milwaukee, WI 53202

Re: Renewal Fuels, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 13, 2007
File No. 000-30172

Dear Mr. Chance:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief