
UNITED STATES

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q

x QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

FOR THE QUARTER ENDED JUNE 30, 2010
or
¨ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

FOR THE TRANSITION PERIOD FROM TO

Commission File Number 000-08187
NEW CONCEPT ENERGY, INC.
(Exact Name of Registrant as Specified in Its Charter)

Nevada	75-2399477
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)

1800 Valley View Lane
Suite 300
Dallas, Texas
(Address of principal executive offices)

75234
(Zip Code)

(972) 407-8400
(Registrant’s telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes: R No: £

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes: £ No £

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer £ Accelerated filer £

Non-accelerated filer £ Smaller reporting company R

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes: £ No: R

Indicate the number of shares outstanding of each of the issuer's classes of Common Stock, as of the latest practicable date.

Common Stock, $.01 par value	1,946,935 shares
(Class)	(Outstanding at August 14, 2010)

NEW CONCEPT ENERGY, INC. AND SUBSIDIARIES
Index to Quarterly Report on Form 10-Q
Period ended June 30, 2010

PART I. FINANCIAL INFORMATION
Item 1. Financial Statements

NEW CONCEPT ENERGY ENERGY, INC. AND SUBSIDARIES
CONSOLIDATED BALANCE SHEETS
(amounts in thousands)

	June 30, 2010		December 31, 2009	
Assets				
Current assets				
Cash and cash equivalents	$	102	$	155
Accounts receivable from oil and gas sales		247		203
Note and interest receivable – related party		10,035		11,206
Other current assets		201		567
Total current assets		10,585		12,131
Oil and natural gas properties (full cost accounting method)				
Proved developed and undeveloped oil and gas properties, net of depletion		11,374		11,372
Property and equipment, net of depreciation				
Land, buildings and equipment - oil and gas operations		1,323		1,337
Other		159		149
Total property and equipment		1,482		1,486
Other assets		214		132
Total assets	$	23,655	$	25,121

The accompanying notes are an integral part of these consolidated financial statements.

NEW CONCEPT ENERGY, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS - CONTINUED
(amounts in thousands, except share amounts)

	June 30, 2010	December 31, 2009
Liabilities and stockholders' equity		
Current liabilities		
Accounts payable - trade	$ 204	$ 154
Accrued expenses (including $661 and $638 to related parties in 2010 and 2009)	1,444	2,711
Total current liabilities	1,648	2,865
Long-term debt		
Notes payable	1,253	1,198
Asset retirement obligation	2,510	2,450
Other long-term liabilities	277	326
Total liabilities	5,688	6,839
Stockholders' equity		
Preferred stock, Series B	1	1
Common stock, $.01 par value; authorized, 100,000,000 shares; issued and outstanding, 1,946,939 shares at December 31, 2009 and 2008	20	20
Additional paid-in capital	58,838	58,838
Accumulated deficit	(40,892)	(40,577)
	17,967	18,282
Total liabilities & equity	$ 23,655	$ 25,121

The accompanying notes are an integral part of these consolidated financial statements.

NEW CONCEPT ENERGY, INC AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF OPERATIONS
(amounts in thousands, except per share data)

	For the Three Months ended June 30, 2010	2009	For the Six Months ended June 30, 2010	2009
Revenue				
Oil and gas operations, net of royalties	$ 331	$ 287	$ 601	$ 681
Real estate operations	751	762	1,454	1,436
	1,082	1,049	2,055	2,117
Operating expenses				
Oil and gas operations	316	371	672	757
Real estate operations	368	383	693	723
Lease expense	234	238	473	477
Corporate general and administrative	124	235	323	497
Accretion of asset retirement obligation	30	-	60	-
	1,072	1,227	2,221	2,454
Operating earnings (loss)	10	(178)	(166)	(337)
Other income (expense)				
Interest income	114	113	253	294
Interest expense	(31)	(31)	(62)	(61)
Gain on sale of assets, net	-	-	10	-
Other income (expense), net	(368)	12	(350)	43
Expense	(285)	94	(149)	276
Net income (loss) applicable to common shares	$ (275)	$ (84)	$ (315)	$ (61)
Net income (loss) per common share-basic and diluted	$ (0.12)	$ (0.04)	$ (0.16)	$ (0.03)
Weighted average common and equivalent shares outstanding - basic	1947	1947	1947	1947

The accompanying notes are an integral part of these consolidated financial statements.

NEW CONCEPT ENERGY, INC AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(amounts in thousands)

	For the Six Months Ended June 30, 2010 (unaudited)	2009
Cash flows from operating activities		
Net income	$(315)	$(61)
Adjustments to reconcile net income to net cash provided by (used in) operating activities		
Depreciation, depletion and amortization	165	172
Accretion of asset retirement obligation	60	-
Changes in operating assets and liabilities		
Interest receivable	(254)	(104)
Other current and non-current assets	239	(40)
Accounts payable and other liabilities	(1,265)	30
Interest payable	55	59
Net cash provided by (used) in operating activities	(1,315)	56
Cash flows from investing activities		
Investment in oil and gas properties	(133)	(183)
Fixed asset additions	(31)	(58)
Net cash provided by (used in) investing activities	(164)	(241)
Cash flows from financing activities		
Repayment of loans to affiliates	1,426	58
Net cash provided by (used in) financing activities	1,426	58
Net increase (decrease) in cash and cash equivalents	(53)	(127)
Cash and cash equivalents at beginning of year	155	190
Cash and cash equivalents at end of year	$102	$63

The accompanying notes are an integral part of these consolidated financial statements.

NEW CONCEPT ENERGY, INC. AND SUBSIDIARIES
Notes To Consolidated Financial Statements

NOTE A: BASIS OF PRESENTATION

The accompanying unaudited consolidated financial statements include the accounts of New Concept Energy, Inc. and its majority-owned subsidiaries (collectively, "NCE" or the "Company"). All significant intercompany transactions and accounts have been eliminated. Certain 2009 balances have been reclassified to conform to the 2010 presentation.

The unaudited financial statements included herein have been prepared by the Company without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. The financial statements reflect all adjustments that are, in the opinion of management, necessary to fairly present such information. All such adjustments are of a normal recurring nature. Although the Company believes that the disclosures are adequate to make the information presented not misleading, certain information and footnote disclosures, including a description of significant accounting policies normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America, have been condensed or omitted pursuant to such rules and regulations.

These financial statements should be read in conjunction with the consolidated financial statements and notes thereto included in the Company's Annual Report on Form 10-K for the fiscal year ending December 31, 2009. Operating results for the six month period ended June 30, 2010 are not necessarily indicative of the results that may be expected for any subsequent quarter or for the fiscal year ending December 31, 2010.

NOTE B: NATURE OF OPERATIONS

The Company operates oil and gas wells and mineral leases in Athens and Meigs Counties in Ohio and in Calhoun, Jackson and Roane Counties in West Virginia through its wholly owned subsidiaries Mountaineer State Energy, LLC and Mountaineer State Operations, LLC.

The Company also leases and operates a retirement community in King City Oregon, with a capacity of 114 residents.

NOTE C: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

We consider accounting policies related to our estimates of depreciation amortization and depletion, segments, oil and gas properties, oil and gas reserves, gas gathering assets, office and field equipment, revenue recognition and gas imbalances, leases, revenue recognition for real estate operations, impairment, and sales of real estate as significant accounting policies. The policies include significant estimates made by management using information available at the time the estimates are made. However, these estimates could change materially if different information or assumptions were used. These policies are summarized in our Annual Report on Form 10-K for the year ended December 31, 2009.

NOTE D: SHORT TERM NOTES RECEIVABLE – RELATED PARTY

On June 30, 2010, the Company had a loan receivable plus accrued interest of $10,035,000 from Prime Income Asset Management, Inc. ("PIAMI") a related party. The loan bears interest at the prime rate plus two percent and is due within 30 days following a demand by the Company. If no demand is made the note will become due on January 31, 2013.

In July 2009, the Company entered into an agreement with Energy Advisors, LLC, a related party, to provide accounting and administrative services at $15,000 per month. As of June 30, 2010, Energy Advisors, LLC, owes the Company $180,000 for accounting and administrative services.

NOTE E: – CONTINGENCIES

Chesapeake Exploration Limited Partnership and Chesapeake Operating, Inc. ("Chesapeake")

In January 2006, the Company entered into a joint operating agreement evidencing its acquisition of a 5% interest in two gas wells being drilled and ultimately operated by Chesapeake. The Company relied on the cost projections provided by Chesapeake to make its investment decision. Subsequent to its investment, the Company received an invoice from Chesapeake for $556,217 which, according to Chesapeake, represents the Company's 5% share of additional costs incurred by Chesapeake in drilling the wells. The Company believes that these additional costs far exceed any reasonable expense that should have been incurred in drilling the two wells and were incurred without notifying the Company of such expenses. The Company has requested an accounting of the additional expenses and a reconciliation of the final costs to the cost estimates previously presented. In April 2007, Chesapeake filed a lawsuit against the Company and others in State District Court in Tarrant County, Texas.

Other

The Company has been named as a defendant in other lawsuits in the ordinary course of business. Management is of the opinion that these lawsuits will not have a material effect on the financial condition, results of operations or cash flows of the Company.

NOTE F: – OPERATING SEGMENTS

The following table reconciles the segment information to the corresponding amounts in the Consolidated Statements of Operations and total assets:

Six months ended June 30, 2010	Oil and Gas Operations	Retirement Facility	Corporate	Total
Operating revenue	$601	$1,454	$-	$2,055
Operating expenses	561	1,156	279	1,996
Depreciation, Depletion and Amortization	146	19	-	165
Accretion of Asset Retirement Obligation	60	-	-	60
Total Operating Expenses	767	1,175	279	2,221
Interest expense	(62)	-	-	(62)
Other income	-	-	(340)	(340)
Interest income	-	-	253	253
Segment operating income	(228)	279	(366)	(315)

Six months ended June 30, 2009	Oil and Gas Operations	Retirement Facility	Corporate	Total
Operating revenue	$681	$1,436	$-	$2,117
Operating expenses	614	1,406	263	2,283
Depreciation, Depletion and Amortization	14	27	-	41
Accretion of Asset Retirement Obligation	130	-	-	130
Total Operating Expenses	758	1,433	263	2,454
Interest expense	(61)	-	-	(61)
Other income	12	-	31	43
Interest income	-	-	294	294
Segment operating income	(126)	3	62	(61)

NOTE G: – NEWLY ISSUED ACCOUNTING STANDARDS

We have considered all other newly issued accounting guidance that is applicable to our operations and the preparation of our consolidated statements, including that which we have not yet adopted. We do not believe that any such guidance will have a material effect on our financial position or results or operation.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Critical Accounting Policies and Estimates

The Company’s discussion and analysis of its financial condition and results of operations are based upon the Company’s consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States. Certain of the Company’s accounting policies require the application of judgment in selecting the appropriate assumptions for calculating financial estimates. By their nature, these judgments are subject to an inherent degree of uncertainty. These judgments and estimates are based upon the Company’s historical experience, current trends and information available from other sources that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

The Company’s significant accounting policies are summarized in Note B to our consolidated financial statements in our annual report on Form 10-K. The Company believes the following critical accounting policies are more significant to the judgments and estimates used in the preparation of its consolidated financial statements. Revisions in such estimates are recorded in the period in which the facts that give rise to the revisions become known.

Oil and Gas Property Accounting

The Company uses the full cost method of accounting for its investment in oil and natural gas properties. Under this method of accounting, all costs of acquisition, exploration and development of oil and natural gas properties (including such costs as leasehold acquisition costs, geological expenditures, dry hole costs, tangible and intangible development costs and direct internal costs) are capitalized as the cost of oil and natural gas properties when incurred. To the extent capitalized costs of oil and natural gas properties, less accumulated depletion and related deferred taxes exceed the sum of the discounted future net revenues of proved oil and natural gas reserves, the lower cost or estimated value of unimproved properties, the cost of properties not being amortized, and the related tax amounts, such excess capitalized costs are charged to expense. Beginning December 31, 2009, full cost companies use the unweighted arithmetic average first day of the month price for oil and natural gas for the 12-month period preceding the calculation date to calculate the future net revenues of proved reserves. Prior to December 31, 2009, companies used the price in effect at the calculation date and had the option, under certain circumstances, to elect to use subsequent commodity prices if they increased after the calculation date.

The Company assesses its oil and gas properties, by cost center, on a quarterly basis for possible impairment or reduction in value. The Company assesses properties on an individual basis or as a group if properties are individually insignificant. The assessment includes consideration of the following factors, among others: intent to drill; remaining lease term; geological and geophysical evaluations; drilling results and activity; the assignment of proved reserves; and the economic viability of development if proved reserves are assigned. During any period in which these factors indicate an impairment of unimproved properties not subject to amortization, the associated costs incurred to date for such properties are then included in unproved properties subject to amortization.

Oil and Gas Reserves

Our proved oil and gas reserves are estimated by independent petroleum engineers. Reserve engineering is a subjective process that is dependent upon the quality of available data and the interpretation thereof, including evaluations and extrapolations of well flow rates and reservoir pressure. Estimates by different engineers often vary, sometimes significantly. In addition, physical factors such as the results of drilling, testing and production subsequent to the date of an estimate, as well as economic factors such as changes in product prices, may justify revision of such estimates. Because proved reserves are required to be estimated using prices at the date of the evaluation, estimated reserve quantities can be significantly impacted by changes in product prices.

Depreciation, depletion and amortization (“DD&A”) of producing properties is computed on the unit-of-production method based on estimated proved oil and gas reserves. While total DD&A expense for the life of a property is limited to the property’s total cost, proved reserve revisions result in a change in timing of when DD&A expense is recognized. Downward revisions of proved reserves result in an acceleration of DD&A expense, while upward revisions tend to lower the rate of DD&A expense recognition.

The standardized measure of discounted future net cash flows and changes in such cash flows are prepared using assumptions required by the Financial Accounting Standards Board and the Securities and Exchange Commission. Such assumptions include using year-end oil and gas prices and year-end costs for estimated future development and production expenditures. Discounted future net cash flows are calculated using a 10% rate. Changes in any of these assumptions could have a significant impact on the standardized measure. Accordingly, the standardized measure does not represent management’s estimated current market value of proved reserves.

Doubtful Accounts

The Company’s allowance for doubtful accounts receivable and notes receivable is based on an analysis of the risk of loss on specific accounts. The analysis places particular emphasis on past due accounts. Management considers such information as the nature and age of the receivable, the payment history of the tenant, customer or other debtor and the financial condition of the tenant or other debtor. Management’s estimate of the required allowance, which is reviewed on a quarterly basis, is subject to revision as these factors change.

Deferred Tax Assets

Significant management judgment is required in determining the provision for income taxes, deferred tax assets and liabilities and any valuation allowance recorded against net deferred tax assets. The future recoverability of the Company’s net deferred tax assets is dependent upon the generation of future taxable income prior to the expiration of the loss carry forwards. At June 30, 2010, the Company had a deferred tax asset due to tax deductions available to it in future years. However, as management could not determine that it was more likely than not that the benefit of the deferred tax asset would be realized, a 100% valuation allowance was established.

Liquidity and Capital Resources

At June 30, 2010, the Company had current assets of $10.6 million and current liabilities of $1.6 million.

Cash and cash equivalents at June 30, 2010 were $102,000 as compared to $155,000 at December 31, 2009.

Net cash used by operating activities was $1,315,000 for the six months ended June 30, 2010. During the six-month period, the Company had a net loss of $315,000. In 2010 the Company reduced its obligation for income taxes by $1,550,000.

Net cash used in investing activities was $164,000 for the six months ended June 30, 2010, consisting of the purchase of equipment and other capitalized drilling costs at the Company's oil and gas production facility.

Net cash provided in financing activities was $1,426,000 for the six months ended June 30, 2010, consisting of repayment of loans from an affiliated entity. The principal use of the repayment of the loans was to reduce the Company's income tax obligation.

Results of Operations

The Company reported a net loss of $275,000 and $315,000 for the three and six months ended June 30, 2010, as compared to a net loss of $84,000 and $61,000 for the comparable periods of 2009.

For the three and six months ended June 30, 2010, the Company recorded oil and gas revenues of $331,000 and $601,000 as compared to $287,000 and $681,000 for the comparable period of 2009. The changes in oil & gas revenue was due changes in the price of oil and gas in the marketplace.

For the three and six months ended June 30, 2010, the Company recorded revenues of $751,000 and $1,454,000 for the three and six months ended June 30, 2010 from its retirement property compared to $762,000 and $1,436,000 for the comparable periods in 2009.

For the three and six months ended June 30, 2010, the Company recorded oil and gas operating expenses of $316,000 and $672,000 as compared to $371,000 and $757,000 for the comparable period of 2009. The decrease was due to a decrease in payroll costs.

For the three and six months ended June 30, 2010, operating expenses and lease expense at the retirement property were $368,000 and $693,000 as compared to $383,000 and $723,000 for the comparable periods in 2009.

For the three and six months ended June 30, 2010, corporate general & administrative expenses were $124,000 and $323,000 as compared to $235,000 and $497,000 for the comparable periods in 2009. The decrease is primarily due to decreased payroll costs.

For the three and six months ended June 30, 2010, interest income was $114,000 and $253,000 as compared to $113,000 and $294,000 for the comparable periods in 2009. The decrease is primarily due to decreased receivable on which interest is computed over the comparable periods.

For the three and six months ended June 30, 2010 interest expense for the three and six months ended June 30, 2010, of $31,000 and $62,000 as compared to $31,000 and $61,000 for the comparable periods in 2009.

The Company recorded an other expense of $350,000 for the six months ended June 30, 2010. In 2009 the Company was considering an association with an oil & gas company in South Texas that was operating under Chapter 11 of the bankruptcy code. During 2009 we invested $350,000 in the South Texas company through both a loan and other costs. In 2010 the bankruptcy court converted the bankruptcy filing to chapter 7 and ordered the liquidation of the South Texas company. It is unlikely our company will recover any of its investment.

Forward Looking Statements

“Safe Harbor” Statement under the Private Securities Litigation Reform Act of 1995: A number of the matters and subject areas discussed in this filing that are not historical or current facts deal with potential future circumstances, operations and prospects. The discussion of such matters and subject areas is qualified by the inherent risks and uncertainties surrounding future expectations generally, and also may materially differ from the Company’s actual future experience involving any one or more of such matters and subject areas relating to interest rate fluctuations, the ability to obtain adequate debt and equity financing, demand, pricing, competition, construction, licensing, permitting, construction delays on new developments, contractual and licensure, and other delays on the disposition, transition, or restructuring of currently or previously owned, leased or managed properties in the Company’s portfolio, and the ability of the Company to continue managing its costs and cash flow while maintaining high occupancy rates and market rate charges in its retirement community. The Company has attempted to identify, in context, certain of the factors that it currently believes may cause actual future experience and results to differ from the Company’s current expectations regarding the relevant matter of subject area. These and other risks and uncertainties are detailed in the Company’s reports filed with the Securities and Exchange Commission (“SEC”), including the Company’s Annual Reports on Form 10-K and Quarterly Reports on Form 10-Q.

Inflation

The Company’s principal source of revenue is rents from a retirement community and fees for services rendered. The real estate operation is affected by rental rates that are highly dependent upon market conditions and the competitive environment in the areas where the property is located. Compensation to employees and maintenance are the principal cost elements relative to the operation of this property. Although the Company has not historically experienced any adverse effects of inflation on salaries or other operating expenses, there can be no assurance that such trends will continue or that, should inflationary pressures arise, the Company will be able to offset such costs by increasing rental rates in its real estate operation.

Environmental Matters

The Company has conducted environmental assessments on most of its existing owned or leased properties. These assessments have not revealed any environmental liability that the Company believes would have a material adverse affect on the Company’s business, assets or results of operations. The Company is not aware of any such environmental liability. The Company believes that all of its properties are in compliance in all material respects with all federal, state and local laws, ordinances and regulations regarding hazardous or toxic substances or petroleum products. The Company has not been notified by any governmental authority and is not otherwise aware of any material non-compliance, liability or claim relating to hazardous or toxic substances or petroleum products in connection with any of its communities.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

Interest Rate Risk

Nearly all of the Company’s debt is financed at fixed rates of interest. Therefore, the Company has minimal risk from exposure to changes in interest rates.

Item 4T. CONTROLS AND PROCEDURES

(a) As of the end of the period covered by this report, the Company carried out an evaluation, under the supervision and with the participation of the Company's management, including the Company's Principal Executive Officer and Principal Financial Officer per the Company's disclosure controls and procedures pursuant to Exchange Act Rules 13a-15 and 15d-15. Based upon that evaluation, the Company's Principal Executive Officer and Principal Financial Officer concluded that the Company's disclosure controls and procedures are effective in timely alerting them to material information relating to the Company (including its consolidated subsidiaries) required to be included in the Company's periodic SEC filings.

(b) There have been no changes in the Company's internal controls over financial reporting during the quarter ended June 30, 2010, which have materially affected or are reasonably likely to materially affect the Company's internal controls over financial reporting.

PART II: OTHER INFORMATION

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

None.

Item 6. Exhibits

The following exhibits are filed herewith or incorporated by reference as indicated below.

Exhibit Designation	Exhibit Description
3.1	Articles of Incorporation of Medical Resource Companies of America (incorporated by reference to Exhibit 3.1 to Registrant's Form S-4 Registration Statement No. 333-55968 dated December 21, 1992)
3.2	Amendment to the Articles of Incorporation of Medical Resource Companies of America (incorporated by reference to Exhibit 3.5 to Registrant's Form 8-K dated April 1, 1993)
3.3	Restated Articles of Incorporation of Greenbriar Corporation (incorporated by reference to Exhibit 3.1.1 to Registrant's Form 10-K dated December 31, 1995)
3.4	Amendment to the Articles of Incorporation of Medical Resource Companies of America (incorporated by reference to Exhibit to Registrant's PRES 14-C dated February 27, 1996)
3.5	Bylaws of Registrant (incorporated by reference to Exhibit 3.2 to Registrant's Form S-4 Registration Statement No. 333-55968 dated December 21, 1992)
3.6	Amendment to Section 3.1 of Bylaws of Registrant adopted October 9, 2003 (incorporated by reference to Exhibit 3.2.1 to Registrant's Form S-4 Registration Statement No. 333-55968 dated December 21, 1992)
3.7	Certificate of Decrease in Authorized and Issued Shares effective November 30, 2001 (incorporated by reference to Exhibit 2.1.7 to Registrant's Form 10-K dated December 31, 2002)
3.8	Certificate of Designations, Preferences and Rights of Preferred Stock dated May 7, 1993 relating to Registrant's Series B Preferred Stock (incorporated by reference to Exhibit 4.1.2 to Registrant's Form S-3 Registration Statement No. 333-64840 dated June 22, 1993)
3.9	Certificate of Voting Powers, Designations, Preferences and Rights of Registrant's Series F Senior Convertible Preferred Stock dated December 31, 1997 (incorporated by reference to Exhibit 2.2.2 of Registrant's Form 10-KSB for the fiscal year ended December 31, 1997)
3.10	Certificate of Voting Powers, Designations, Preferences and Rights of Registrant's Series G Senior Non-Voting Convertible Preferred Stock dated December 31, 1997 (incorporated by reference to Exhibit 2.2.3 of Registrant's Form 10-KSB for the fiscal year ended December 31, 1997)

3.11	Certificate of Designations dated October 12, 2004 as filed with the Secretary of State of Nevada on October 13, 2004 (incorporated by reference to Exhibit 3.4 of Registrant's Current Report on Form 8-K for event occurring October 12, 2004)
3.12	Certificate of Amendment to Articles of Incorporation effective February 8, 2005 (incorporated by reference to Exhibit 3.5 of Registrant's Current Report on Form 8-K for event occurring February 8, 2005)
3.13	Certificate of Amendment to Articles of Incorporation effective March 21, 2007 (incorporated by reference to Exhibit 3.13 of Registrant's Current Report on Form 8-K for event occurring March 21, 2005)
31.1*	Certification pursuant to Rule 13a-14 and 15d-14 under the Securities Exchange Act of 1934, as amended, of Principal Executive Officer and Chief Financial Officer
32.1*	Certification of Principal Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. §1350

*Filed herewith.

Signatures

Pursuant to the requirements of the Securities and Exchange Act of 1934, Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

New Concept Energy, Inc.

Date: August 12, 2010	By:	/s/ Gene S. Bertcher Gene S. Bertcher, Principal Executive Officer, President and Chief Financial Officer