

NEW ENVIRONMENTAL TECHNOLOGIES CORP  
Form RW  
April 24, 2003

[New Environmental Technologies Corporation Logo Here]

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April 24, 2003

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Re: Request for Withdrawal of Registration Statement on Form S-8  
(Registration No. 333-104696)

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, New Environmental Technologies Corporation, a Nevada corporation (the "Company") hereby files this application for withdrawal of the Company's registration statement on Form S-8 and exhibits thereto, Registration No. 333-104696 (the "Registration Statement"). The Registration Statement was filed with the Securities and Exchange Commission on April 23, 2003 to register the sale of certain shares of the Company's common stock under the 2003 Stock Awards Plan. The Board of Directors decided not to pursue the filing of such shares pursuant to the Registration Statement. None of the securities were sold, and no securities will be sold, under the above referenced Registration Statement.

If you have any questions or comments regarding the foregoing, please contact the plan administrator, John Smaha, Attorney, at (619) 688-1557.

Very truly yours,

/s/ Harold Gregg

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Harold Gregg  
CEO,  
General Counsel and Secretary