



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 8, 2009

via U.S. mail and facsimile

Ken Globus, President
United-Guardian, Inc.
230 Marcus Boulevard
Hauppauge, New York 11788

**RE: United-Guardian, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 27, 2008
Forms 10-Q for the Fiscal Quarters Ended March 31, 2008,
June 30, 2008 and September 30, 2008
File No. 1-10526**

Dear Mr. Globus:

We have completed our review of your Form 10-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 Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief