

Mail Stop 4561

April 17, 2009

Ms. Christine A. Griffin  
President, Chief Executive Officer and Chief Financial Officer  
United Mortgage Trust  
Attn: Dave Hanson  
1301 Municipal Way, Suite 230  
Grapevine, TX 76051

**Re: United Mortgage Trust  
Form 10-K for the Year Ended December 31, 2007  
Forms 10-Q for the Quarters Ended March 31, June 30, and  
September 30, 2008  
File No. 0-32409**

Dear Ms. Griffin:

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

Sincerely,

Daniel L. Gordon  
Branch Chief