



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

April 11, 2007

Mr. James E. Murphy
Vice President and Chief Financial Officer
United Refining Company
15 Bradley Street
Warren, PA 16365

Re: United Refining Company
Form 10-K for the Fiscal Year August 31, 2006
Filed November 29, 2006
File No. 001-06198

Dear Mr. Murphy:

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

Sincerely,

Karl Hiller
Branch Chief