



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2010

Mr. Jeff Jenson  
President  
UAGH, Inc.  
16625 Dove Canyon Road, #102-331  
San Diego, CA 92127

**Re: UAGH, Inc.**  
**Form 8-K**  
**Filed September 8, 2010**  
**File No. 000-28559**

Dear Mr. Jenson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

s/ Larry Spigel

Larry Spigel  
Assistant Director

Cc: Via facsimile to (801) 415-3500  
Park Lloyd, Esq.  
Durham Jones & Pinegar PC